United Nations A/70/378

General Assembly

Distr.: General
18 September 2015

Original: English

Seventieth session
Agenda item 146
Financing of the International Residual Mechanism for Criminal Tribunals

Budget for the International Residual Mechanism for Criminal Tribunals for the biennium 2016-2017

Report of the Secretary-General

Summary

By its resolution 1966 (2010), the Security Council decided to establish the International Residual Mechanism for Criminal Tribunals with two branches, which commenced functioning on 1 July 2012 (branch for the International Criminal Tribunal for Rwanda) and 1 July 2013 (branch for the International Tribunal for the Former Yugoslavia).

The present report contains the proposed resource requirements for the Mechanism for the biennium 2016-2017. The resources for the biennium 2016-2017, before recosting, amount to $140,905,300 gross ($130,455,000 net).

15-15899 (E) 091015

Please recycle

I. Overview

1. By its resolution 1966 (2010), the Security Council decided to establish the International Residual Mechanism for Criminal Tribunals with two branches and to adopt the statute of the Mechanism. The Council also decided that the Mechanism would continue the jurisdiction, rights and obligations and essential functions of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda.

2. The continuous activities of the Mechanism comprise all activities mandated under Security Council resolution 1966 (2010) that are ongoing in nature — that is, activities that must be carried out at all times, irrespective of whether the Mechanism is conducting any trials or appeals. Those activities include the tracking and prosecution of remaining fugitives, the protection of witnesses, the supervision of the enforcement of sentences, the provision of assistance to national jurisdictions and the management of the archives.

3. The ad hoc activities of the Mechanism are those activities mandated under Security Council resolution 1966 (2010) that are carried out from time to time and include primarily the conduct of trials and appeals, as well as coordination with the Tribunals as they transfer functions to the Mechanism. Those activities require resources, but not on a continuous basis.

4. The Mechanism embodies the vision of the Security Council of a small and efficient organization. It has performed functions transferred from the Tribunals, with no gap in the provision of services. During the biennium 2014-2015, the Mechanism also delivered its first appeal judgement in the *Ngirabatware* case, continued to monitor four cases of the International Criminal Tribunal for Rwanda referred to national jurisdictions and developed a growing body of jurisprudence. It achieved a state of trial readiness, with procedures and rosters of potential staff in place for the trial of one or more accused who are still at large. With a gender-balanced and diverse staff of more than 50 nationalities, the Mechanism has made considerable progress in the establishment of its independent administration as the Tribunals have progressively downsized. In addition, the construction of the Mechanism's new premises in Arusha commenced at the end of February 2015.

5. During the biennium 2016-2017, the Mechanism will: (a) continue to effectively implement its continuous mandated functions; (b) assume responsibility for appeals proceedings in the four cases currently being tried by the International Tribunal for the Former Yugoslavia (*Šešelj, Hadžić, Karadžić* and *Mladić*) while continuing to monitor referred cases of the International Criminal Tribunal for Rwanda and deal with a wide variety of judicial requests; (c) acquire additional transitional functions as the closure of the Tribunals approaches; and (d) continue to establish its independent administration.

6. In line with Security Council resolution 1966 (2010), the responsibility for tracking the remaining fugitives from the International Criminal Tribunal for Rwanda devolved to the Mechanism on 1 July 2012. In that regard, the Office of the Prosecutor has intensified efforts in tracking the top three fugitives, namely, Félicien Kabuga, Protais Mpiranya and Augustin Bizimana, with a particular focus on the Great Lakes and Southern African regions.

7. The Mechanism has been responsible for witness support and protection functions in relation to the thousands of protected witnesses who have testified in completed cases tried by the Tribunals since the opening of the corresponding branches.

8. The Mechanism has assumed jurisdiction over enforcement issues, including the authority to designate enforcement States, to supervise the enforcement of sentences and to decide on requests for pardons or the commutation of sentences for convicted persons already serving their sentences.

9. The Mechanism routinely receives requests from national authorities for assistance with investigations, prosecutions and trials of individuals charged in relation to the genocide in Rwanda and the Balkans conflict. This function will continue to be carried out in the biennium 2016-2017.

10. At the time of reporting, the Mechanism Archives and Records Section had received, and managed, in accordance with international standards, approximately 75 per cent of the records of the International Criminal Tribunal for Rwanda with archival value and approximately 15 per cent of the records of the International Tribunal for the Former Yugoslavia with archival value. The Section is developing a digital repository designed to ensure secure storage of the Tribunals' digital records. During the biennium 2016-2017, the Mechanism will continue to manage those historic archives and will improve their accessibility.

11. It is expected that the biennium 2016-2017 will mark a significant increase in the workload of the Appeals Chamber, which will be seized of the four remaining cases of the International Tribunal for the Former Yugoslavia (*Karadžić*, *Šešelj*, *Hadžić* and *Mladić*). The judges of the Mechanism at both Branches will continue to receive a wide variety of requests related to review, revocation of the referral of cases to national jurisdictions, compensation for violations of fair-trial rights, the disclosure of exculpatory material, cooperation, the variation of protection measures, access to confidential material, and changes in the classification of confidential material. In line with the approach adopted during the biennium 2014-2015, provisions have been made for the trials of two fugitives indicted by the International Criminal Tribunal for Rwanda whose proceedings fall under the jurisdiction of the Mechanism.

12. With respect to the monitoring of cases, two cases of the International Criminal Tribunal for Rwanda, *Bucyibaruta* and *Munyeshyaka*, were referred to France in November 2007 and are pending before the French judiciary. Two additional cases of the Tribunal, *Uwinkindi* and *Munyagishari*, have been referred to Rwanda. The monitoring of those cases is ongoing and will continue during the biennium 2016-2017.

13. As a consequence of the closure of the International Criminal Tribunal for Rwanda before the end of 2015, the Mechanism will carry out additional activities during the biennium 2016-2017, which were previously carried out by the Tribunal. It will provide for the upkeep and relocation of the persons acquitted and released by the Tribunal, with respect to which responsibility was transferred to the Mechanism on 1 January 2015. Beginning in October 2015, the Mechanism will also inherit the rights and obligations of the Tribunal pertaining to the United Nations Detention Facility in Arusha, which houses Tribunal and Mechanism detainees and convicted persons awaiting transfer for the enforcement of their

sentences. Furthermore, the Mechanism will work to reduce or clear the backlog in the translation of the Tribunal's judgements as well as in the redaction of its historic judicial proceedings, so that they can be made accessible to the public. Requirements related to those transitional activities have been included in the present budget submission.

14. During the biennium 2016-2017, the Mechanism will operate in Arusha without the administrative support of the International Criminal Tribunal for Rwanda. Accordingly, in addition to further strengthening the provision of the administrative services for which it assumed responsibility during the biennium 2014-2015 (human resources, finance and budget, and procurement), the Mechanism will be required to establish its own Security and Safety Section, Medical Services Unit and General Services Section. The sizes of those structures will be minimal. The relevant requirements have been included in the present budget submission.

15. With respect to the construction of the new Mechanism premises in Arusha, a total of $8,787,800 has been approved for that purpose, with no additional provision required in 2016-2017. The construction of the premises is under way, and a status report will be submitted to the General Assembly at the first part of the resumed seventieth session, in early 2016.

16. The overall level of resources required for the biennium 2016-2017 for the Mechanism amounts to $140,905,300 gross, of which $76,883,900 relates to the Arusha branch, $63,623,100 to the Hague branch and $398,300 to Mechanism support in New York.

17. An expansion of the Mechanism's administrative capacity in Arusha is necessary following the closure of the International Criminal Tribunal for Rwanda, as reflected in the current proposals for the establishment of 48 new posts at the Arusha branch in 2016-2017. The redeployment of one P-4 post from The Hague to Arusha is also proposed. In addition, two new posts are proposed for establishment at the Hague branch with a view to better alignment with actual requirements, and a new post is proposed to augment Mechanism support in New York. The addition of the proposed new posts to the existing 126 temporary posts would enable the Mechanism to deliver its functions and meet operational requirements with an efficient staffing of 177 posts in the biennium 2016-2017.

18. The recosting of the proposed budgetary provisions contained in the present report is in line with the recosting methodology. With regard to vacancy rates, those approved in the context of the first performance report of the Mechanism for the biennium 2014-2015 (A/69/598), namely, a uniform rate for both new and continuing posts (26.2 per cent for posts in the Professional and higher categories and 19.6 per cent for General Service posts), are proposed for the biennium 2016-2017.

19. The distribution of resources proposed for the Mechanism for the biennium 2016-2017 is shown in tables 1 to 3 below.

Table 1
Distribution of resources by component
(Percentage)

Component	*Assessed budget*
Arusha branch	
A. Chambers	1.9
B. Office of the Prosecutor	7.1
C. Registry	43.3
D. Archives	2.3
Subtotal	**54.6**
Hague branch	
A. Chambers	3.2
B. Office of the Prosecutor	7.2
C. Registry	32.5
D. Archives	2.2
Subtotal	**45.1**
Mechanism support, New York	
Subtotal	**0.3**
Total	**100.0**

Table 2
Resource requirements by component
(Thousands of United States dollars)

Assessed budget

Component	*2012-2013 expenditure*	*2014-2015 revised appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2016-2017 estimate*
			Amount	*Percentage*			
A. Chambers							
1. Arusha branch	19.9	2 696.4	(7.6)	(0.3)	2 688.8	406.9	3 095.7
2. Hague branch	47.8	1 443.7	3 062.6	212.1	4 506.3	29.8	4 536.1
Subtotal	**67.7**	**4 140.1**	**3 055.0**	**73.8**	**7 195.1**	**436.7**	**7 631.8**
B. Office of the Prosecutor							
1. Arusha branch	2 680.0	11 638.4	(1 615.2)	(13.9)	10 023.2	1 119.8	11 143.0
2. Hague branch	335.0	6 112.9	3 998.7	65.4	10 111.6	34.2	10 145.8
Subtotal	**3 015.0**	**17 751.3**	**2 383.5**	**13.4**	**20 134.8**	**1 154.0**	**21 288.8**
C. Registry							
1. Arusha branch	7 663.2	53 509.9	7 487.6	14.0	60 997.5	7 676.8	68 674.3
2. Hague branch	4 291.4	30 594.1	15 282.4	50.0	45 876.5	194.1	46 070.6

Component	2012-2013 expenditure	2014-2015 revised appropriation	Resource growth		Total before recosting	Recosting	2016-2017 estimate
			Amount	Percentage			
3. Mechanism support, New York	–	–	398.3	–	398.3	8.9	407.2
Subtotal	**11 954.6**	**84 104.0**	**23 168.3**	**27.5**	**107 272.3**	**7 879.8**	**115 152.1**
D. Records management and archives							
1. Arusha branch	395.5	4 291.8	(1 117.4)	(26.0)	3 174.4	301.4	3 475.8
2. Hague branch	1 141.7	5 234.6	(2 105.9)	(40.2)	3 128.7	11.3	3 140.0
Subtotal	**1 537.2**	**9 526.4**	**(3 223.3)**	**(33.8)**	**6 303.1**	**312.7**	**6 615.8**
Total requirements (gross)	**16 574.5**	**115 521.8**	**25 383.5**	**22.0**	**140 905.3**	**9 783.2**	**150 688.5**
Income							
Income from staff assessment	1 155.0	7 176.8	3 273.5	45.6	10 450.3	408.8	10 859.1
Total requirements (net)	**15 419.5**	**108 345.0**	**22 110.0**	**20.4**	**130 455.0**	**9 374.4**	**139 829.4**

Table 3
Temporary post requirements

Category	2014-2015	Proposed changes	2016-2017
Professional and higher			
Arusha branch			
Under-Secretary-General	1	–	1
P-5	2	–	2
P-4/3	25	3	28
P-2/1	7	–	7
Subtotal	**35**	**3**	**38**
Hague branch			
P-5	4	–	4
P-4/3	21	(1)	20
P-2/1	6	1	7
Subtotal	**31**	**0**	**31**
New York			
P-4/3	–	1	1
Subtotal	**–**	**1**	**1**
Total, Professional and higher	**66**	**4**	**70**
General Service and other			
Arusha branch			
Security Service	1	31	32

Category	*2014-2015*	*Proposed changes*	*2016-2017*
Local level	12	2	14
Field Service	22	13	35
Subtotal	**35**	**46**	**81**
Hague branch			
Other level	25	1	26
Subtotal	**25**	**1**	**26**
Total, General Service and other	**60**	**47**	**107**
Grand total	**126**	**51**	**177**

II. Programme of work and resource requirements

A. Chambers

20. The Chambers are the organ exercising judicial authority over the residual functions assumed by the Mechanism. The Chambers comprise a roster of 25 judges who are elected by the General Assembly and one full-time President, who is appointed from the roster. The President shall appoint the judges from the roster to hear cases and consider requests as required. The main objective of the Chambers for the biennium 2016-2017 will be to carry out all residual activities, as needed, in the most expeditious manner possible.

21. The President is the highest authority of the Mechanism, acting as its institutional head, and is responsible for the overall implementation of its mandate. The President coordinates the work of the Chambers, presides over proceedings in the Appeals Chamber, supervises the enforcement of sentences, issues practice directions and supervises the activities of the Registry. The President represents the Mechanism before its parent body, the Security Council, and the General Assembly and performs other representational functions vis-à-vis heads of mission, embassies of Member States, the Secretary-General and other interlocutors. In addition, the President is responsible for carrying out all other judicial, quasi-judicial and administrative functions conferred on him or her by the statute and rules of procedure and evidence of the Mechanism, including the issuance of orders and decisions related to the enforcement of sentences, the review of administrative decisions and the assignment of judges for the other judicial activities described below.

22. The judicial and other activities to be carried out by the Chambers during the biennium 2016-2017 will include:

(a) The conduct of trial, retrial, appeal, review, and contempt of court and false testimony proceedings. In Arusha, this will include any pretrial proceedings, trials and interlocutory appeals in the event of the arrest of any of the three remaining fugitives from the International Criminal Tribunal for Rwanda (two are projected) and any retrials ordered by the Appeals Chamber of that Tribunal. In The Hague, this will include any appeals against judgements in the *Karadžić*, *Šešelj*,

Hadžić and *Mladić* cases and any pretrial proceedings, trials and interlocutory appeals in the event of any retrials ordered by the Appeals Chamber of the International Tribunal for the Former Yugoslavia. At either branch, it may also include first-instance and appellate proceedings resulting from requests for revocation of the referral of cases to national jurisdictions, compensation for violations of fair-trial rights, and the disclosure of exculpatory material;

(b) The enforcement and the monitoring of the enforcement of sentences;

(c) Judicial decisions related to assistance to national jurisdictions;

(d) Judicial decisions concerning the protection of victims and witnesses, including decisions relating to the variation of protection measures;

(e) Judicial decisions concerning access to the archives, including access to confidential material, changes in the classification of confidential material, and any declassification proceedings in accordance with rule 155 of the rules of procedure and evidence;

(f) The monitoring of cases referred to national courts;

(g) The coordination of the work of the Chambers;

(h) Judicial decisions concerning administrative review;

(i) Representational and coordinating activities of the President of the Mechanism concerning the supervision and administration of the Mechanism.

Outputs

23. During the biennium 2016-2017, the following outputs related to the activities of the Chambers are expected to be delivered:

(a) Courtroom activities: initial appearances, status conferences, pretrial conferences, trials, interlocutory appeals, the possible delivery of judgements, and other hearings in the cases of fugitives from the International Criminal Tribunal for Rwanda, in appeals related to the *Karadžić, Šešelj, Hadžić* and *Mladić* cases, and in the event of contempt of court or false testimony cases or a retrial;

(b) Decisions relating to, inter alia, pretrial motions, motions during trial, retrial, interlocutory appeals, appeals and reviews, and requests for revocation of the referral of cases to national jurisdictions, compensation for violations of fair-trial rights and the disclosure of exculpatory material;

(c) The drafting or preparation of judgements in the cases of the fugitives from the International Criminal Tribunal for Rwanda or any retrials, the drafting of the appeal preparatory documents in the *Karadžić, Šešelj, Hadžić* and *Mladić* cases, as applicable, and the drafting of judgements in contempt of court and false testimony cases at both trial and appeal;

(d) Decisions and other activity related to the enforcement of sentences, including, inter alia, the designation of enforcement States for convicted persons, the determination of early release, the commutation of sentence and pardon, and supervision of the enforcement of sentences;

(e) Decisions related to assistance to national jurisdictions, including decisions concerning motions for access to confidential material for persons authorized by external judicial authorities;

(f) Decisions relating to witness protection, including the variation or rescission of existing protection orders;

(g) Decisions related to the management of the archives, including the designation of sensitive records and decisions to declassify sensitive records in accordance with rule 155 of the rules of procedure and evidence;

(h) Amendments to the rules of procedure and evidence;

(i) The issuance of and amendments to practice directions;

(j) Reports of the President of the Mechanism to the Security Council, as requested, on non-compliance by States with orders of the Mechanism;

(k) Annual reports to the General Assembly and biannual reports to the Security Council;

(l) Press releases on matters of importance to the Mechanism;

(m) Special events: the hosting of visiting dignitaries, usually at the level of ambassador or minister for foreign affairs, and Heads of State; and the establishment and maintenance of high-level contacts with Governments of Member States to facilitate and improve cooperation with the Mechanism;

(n) Participation in activities within the United Nations system: the annual statement by the President of the Mechanism to the General Assembly and the biannual statement to the Security Council;

(o) The review of decisions of the Registrar and supervision of the activities of the Registry;

(p) The coordination of the work of Chambers;

(q) Meetings of the Coordination Council and plenary meetings of judges of the Mechanism;

(r) Relations with non-governmental organizations, researchers and other interlocutors outside the Mechanism.

Table 4
Resource requirements: Chambers

	Resources (thousands of United States dollars)		*Temporary posts*	
Category	*2014-2015*	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Arusha branch				
Non-post	2 696.4	2 688.8	–	–
Subtotal	**2 696.4**	**2 688.8**	**–**	**–**

Category	Resources (thousands of United States dollars) 2014-2015	2016-2017 (before recosting)	Temporary posts 2014-2015	2016-2017
Hague branch				
Non-post	1 443.7	4 506.3	–	–
Subtotal	**1 443.7**	**4 506.3**	**–**	**–**
Total	**4 140.1**	**7 195.1**	**–**	**–**

24. The provision of $7,195,100, before recosting, would cover the compensation for the judges, in accordance with the statute of the Mechanism, as well as their travel requirements. The increase of $3,055,000 is attributable mainly to: (a) the increase in the number of appeals proceedings and the corresponding number of judges supporting the judicial activity projected in the Hague branch compared with the biennium 2014-2015; and (b) the inclusion of resources for honoraria of the President in the Hague branch, which were previously provided for under the budget of the International Tribunal for the Former Yugoslavia when its President was also the President of the Mechanism.

B. Office of the Prosecutor

25. The Office of the Prosecutor is responsible for the investigation and prosecution of persons falling within the competence of the Mechanism as set out in article 1 of the statute of the Mechanism. In accordance with article 14 of the statute, there is one Prosecutor for both branches of the Mechanism, who is responsible for the residual functions of both of the Tribunals.

26. The primary responsibility of the Office of the Prosecutor of the Mechanism will be carrying out the work arising out of completed cases of the Tribunals, providing assistance to national authorities and international organizations, tracking the remaining fugitives from the International Criminal Tribunal for Rwanda and preparing those cases for trial in the event of an arrest, maintaining records and carrying out various diplomatic and external relations functions. In addition, administrative and managerial functions will be required for the operation of the Office at each branch.

27. The proposed structure and core staffing for the Office of the Prosecutor for the biennium 2016-2017 are based on its "continuous" activities, which must be carried out independently of trial and appeal activities. Resources are also proposed in support of ad hoc activities based on the projected judicial calendar. Should retrials be ordered in any cases by the Appeals Chamber of the International Tribunal for the Former Yugoslavia and/or the International Criminal Tribunal for Rwanda, which is not foreseen at present, additional resources will have to be requested, as such activities are not covered in the present document.

Continuous functions

28. The Office of the Prosecutor is responsible for handling matters arising out of cases completed by the Tribunals at the corresponding branches. This work includes the following continuous functions:

(a) Enforcement of sentences: the assessment of applications by convicted persons for early release;

(b) Review of judgements: when applications for the review of judgements are filed, the Office will be required to respond to the application;

(c) Witness protection: the Office has the ongoing responsibility to identify material that should be provided to national courts to facilitate their war crimes prosecutions. If such material is identified, appropriate steps must be taken to seek variation of the protective measures to enable disclosure to the third party or to apply for protective measures in the context of review proceedings, contempt cases and the fugitive trials;

(d) Disclosure: the obligation of the prosecution to disclose exculpatory material relevant to convicted persons is ongoing;

(e) Contempt: pursuant to article 1 (4) of the statute of the Mechanism, the Mechanism has the power to prosecute contempt arising out of cases of the Mechanism and the Tribunals. Consequently, some basic monitoring of possible contemptuous conduct relating to the completed cases will be required;

(f) Assistance to national authorities and international organizations: the prosecution responds to external requests from national prosecution authorities seeking access to the evidentiary databases of the Office. During the biennium 2014-2015, the Office saw a doubling of incoming requests for assistance;

(g) The tracking of fugitives: effective 1 July 2012, the Office assumed the responsibility for tracking the three remaining fugitives from the International Criminal Tribunal for Rwanda: Félicien Kabuga, Protais Mpiranya and Augustin Bizimana. The apprehension and trial of the remaining fugitives from the Tribunal will continue to be a significant focus for the Arusha branch;

(h) Records management: the Office will continue to be required to manage its evidence and legal databases, both electronic and hard copy records.

Ad hoc functions

29. The Mechanism is expected to be seized of four appeals at the Hague branch during the biennium 2016-2017. Two appeals, in connection with the judgment of the Trial Chambers of the International Tribunal for the Former Yugoslavia in the cases of *The Prosecutor v. Vojislav Šešelj*, projected to be delivered before the end of 2015, and *The Prosecutor v. Radovan Karadžić*, projected for December 2015, will be carried over from the biennium 2014-2015 and continue throughout the biennium 2016-2017.

30. In addition, it is anticipated that the Office will be responsible for prosecuting two appeals at the Hague branch, in the cases of *The Prosecutor v. Goran Hadžić* and *The Prosecutor v. Ratko Mladić*. The appeal in the Hadžić cases is expected to start in October 2016, with the appeals process in the Mladić case scheduled to start in November 2017.

Table 5
Objectives for the biennium, expected accomplishments and indicators of achievement

Objective of the Mechanism: To investigate and prosecute, in a timely and fair manner, persons falling within the areas of competence of the Mechanism, and to ensure that the requirements of the Security Council are fulfilled with regard to the implementation of the completion strategy

Expected accomplishments	*Indicators of achievement*
(a) Arrest of accused persons still at large	(a) Number of arrests for the Arusha branch *Performance measures* Estimate 2014-2015: 2 Target 2016-2017: 2
(b) Provision of effective and timely assistance to national jurisdictions	(b) Requests for judicial assistance from national jurisdictions addressed to the Prosecutor are dealt with to the satisfaction of the requiring party *Performance measures* Estimate 2014-2015: 70 per cent of requests for judicial assistance from national jurisdictions met within four-week turnaround period Target 2016-2017: receipt is acknowledged of requests for judicial assistance from national jurisdictions within two working days; 90 per cent of requests for certification of documents; and 75 per cent of requests involving searches of documents will be completed within four weeks

External factors

31. The Office is expected to meet its objective and expected accomplishments on the assumption that:

(a) Member States cooperate in the tracking, arrest and transfer of indicted persons and in the timely provision of information and compliance with requests for assistance;

(b) The arrest of two of the fugitives from the Mechanism occurs during the biennium;

(c) Member States continue to investigate and prosecute those accused of atrocities in Rwanda and the former Yugoslavia and to seek assistance at a similar rate and of a similar volume to that previously sought;

(d) The referrals of cases already transferred to national jurisdictions are not revoked;

(e) There is normal functioning of judiciaries in the States of the former Yugoslavia so that cases may be tried at the domestic level;

(f) There are no delays in the appellate proceedings for reasons beyond the control of the Mechanism, such as illness of the accused, the disclosure of material, requests for the replacement of defence counsel, requests for the review of cases already tried, other motions affecting the proceedings and the availability of witnesses to certify statements and provide testimony;

(g) The Appeals Chambers of the Tribunals will not order retrials in any cases.

Outputs

32. During the biennium 2016-2017, the following outputs will be delivered:

(a) Investigation outputs: the collection of witness statements, exhibits, massacre site maps and sketches, official government documents, informants and confidential sources, mission reports and records, and sensitive witness files;

(b) Prosecution outputs: indictments and supporting materials, legal opinions, motions, responses, pretrial briefs, oral and other evidence, transcripts, closing briefs, closing arguments, trial reports, judgments and sentences, contempt of court, the review of judgments;

(c) Diplomatic/external relations outputs: effective diplomatic outreach; bilateral and multilateral cooperation with States, other United Nations and non-United Nations entities (the International Criminal Police Organization, the North Atlantic Treaty Organization, the European Union Rule of Law Mission in Kosovo and the Executive Secretariat of the International Conference on the Great Lakes Region) in the tracking, arrest and transfer of indicted persons;

(d) Servicing requests for assistance outputs: the provision of effective and timely assistance to national investigating and prosecuting authorities and international organizations, search criteria, search results, analysis, advice and correspondence, motions for the variation of protective measures and responses, the provision of support to local officials regarding the transfer of dossiers, and the exchange of know-how and training;

(e) Management outputs: policy papers and directives, guidelines related to legal practice, annual reports, Security Council reports, funding proposals, budget preparation, reports on activities of States relevant to cooperation, and press releases, speeches, statements and briefings;

(f) Outputs related to appeals: filings related to the prosecution of appeals, including motions, responses to defence motions, appeal briefs, response briefs, briefs in reply and miscellaneous applications for orders from judges or trial chambers; court exhibits; training courses, including on induction, legal issues and advocacy; and legal opinions on issues of international law;

(g) Information management outputs: indexes of evidentiary material and information sources, including witness statements, videotapes and audiotapes; custody, control and storage of material submitted under chain-of-custody procedures, including decontamination and preservation; software systems and

modifications to computer systems, and database applications for the Office of the Prosecutor; and training for all staff;

(h) Legacy outputs: engaging in coordination with the Registry and the Chambers in the preparation of the files and electronic data to be preserved and form part of the Tribunal's legacy.

Table 6
Resource requirements: Office of the Prosecutor

Assessed budget

	Resources (thousands of United States dollars)		*Temporary posts*	
Category	*2014-2015*	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Arusha branch				
Post	3 774.8	4 288.9	18	18
Non-post	6 989.8	4 965.5	–	–
Staff assessment	873.8	768.8	–	–
Subtotal	**11 638.4**	**10 023.2**	**18**	**18**
Hague branch				
Post	1 791.5	1 791.5	10	10
Non-post	3 592.1	7 056.0	–	–
Staff assessment	729.3	1 264.1	–	–
Subtotal	**6 112.9**	**10 111.6**	**10**	**10**
Total	**17 751.3**	**20 134.8**	**28**	**28**

Table 7
Temporary post requirements: Office of the Prosecutor

Category	*2014-2015*	*Proposed changes*	*2016-2017*
Professional and higher			
Arusha branch			
Under-Secretary-General	1	–	1
P-5	1	–	1
P-4/3	9	–	9
P-2/1	–	–	–
Subtotal	**11**		**11**
Hague branch			
P-5	1	–	1
P-4/3	5	–	5

Category	*2014-2015*	*Proposed changes*	*2016-2017*
P-2/1	–	–	–
Subtotal	**6**	**–**	**6**
Total, Professional and higher	**17**	**–**	**17**
General Service and other			
Arusha branch			
Security Service	–	–	–
Local level	2	–	2
Field Service	5	–	5
Subtotal	**7**	**–**	**7**
Hague branch			
Other level	4	–	4
Subtotal	**4**	**–**	**4**
Total, General Service and other	**11**	**–**	**11**
Grand total	**28**	**–**	**28**

33. Total resources under posts and staff assessment in the amounts of $6,080,400 and $2,032,900, respectively, would provide for the continuation of 28 temporary posts (18 at the Arusha branch and 10 at the Hague branch), as reflected in table 7. The increase of $514,100 under posts (entirely under the Arusha branch) compared with 2014-2015 reflects the full provision for one Under-Secretary-General post in 2016-2017, compared with the three-month provision in 2014-2015, as that post was previously funded from the budget of the International Criminal Tribunal for Rwanda until 1 October 2015, when the Tribunal completed its judicial mandate.

34. The total non-post resources in the amount of $12,021,500 for the two branches ($4,965,500 for the Arusha branch and $7,056,000 for the Hague branch) would provide for general temporary assistance, overtime, expert witnesses, the official travel of staff, contractual services, general operating expenses, and furniture and equipment. The increase of $1,439,600 compared with 2014-2015 is the net result of a decrease of $2,024,300 for the Arusha branch and an increase of $3,463,900 for the Hague branch, due mainly to: (a) the additional judicial activity projected in The Hague for the biennium 2016-2017; and (b) the continuing transfer of substantive activities to the Mechanism in line with the completion of trials and appeals, offset in part by a reduction related to decreased appellate activity in Arusha compared with the biennium 2014-2015. No appeals on the merits are projected for the biennium 2016-2017, whereas the budget for 2014-2015 included a provision for support in connection with the *Ngirabatware* appeal.

C. Registry

35. The Registry is responsible for the administration and servicing of the Mechanism at both branches, directly implementing mandated functions under the

Registrar's authority and supporting the Chambers and the Office of the Prosecutor in the fulfilment of their responsibilities through the provision of support services.

36. The Registry comprises the Registrar, an Officer-in-Charge for each branch and the legal and administrative staff of the Office of the Registrar, organized as an office at the Arusha branch and another office at the Hague branch. The Registrar will direct and draw support from both branches of the Mechanism. The Arusha office will generally perform work related to the activities of the Arusha branch, while the Hague office will generally perform work related to the activities of the Hague branch. However, the two branch offices are one unit, and, if and as necessary, each will undertake tasks relating to the Mechanism as a whole or assist the activities of the other branch office. This will provide the Office of the Registrar with additional flexibility and the capacity to respond to events.

37. The Registrar has the overall responsibility for directing and managing the Registry, including supervising the Registry and coordinating the management of the Mechanism with the Office of the President and the Office of the Prosecutor. The Registrar will also be responsible for exercising his or her legal role with respect to judicial activity as provided for in the statute and rules of procedure and evidence of the Mechanism and other governance documents, including issuing decisions on matters related to judicial proceedings, promulgating regulations with respect to matters falling under his or her authority and submitting briefs in proceedings. Finally, the Registrar will be responsible for directly implementing a number of Registry functions, including external relations and communication services, supervision of the enforcement of sentences, assistance to national jurisdictions, support for judicial activity and general legal support. In the absence of the Registrar from the branch in question, and unless otherwise delegated by the Registrar, the Officer-in-Charge will carry out the responsibilities set out above in respect of his or her branch.

38. Accordingly, the Office of the Registrar will engage in the following activities, inter alia: (a) supporting all functions transferred to the Mechanism; (b) coordinating and ensuring the provision of effective judicial and legal support services for judicial activities; (c) coordinating and ensuring the provision of administrative, logistical, financial and material support to the Chambers and the Office of the Prosecutor; (d) ensuring the prompt execution of orders, instructions, directives and decisions of the President and the Chambers of the Mechanism; (e) providing legal and policy advice on judicial, diplomatic and administrative issues; (f) carrying out functions related to the supervision of the enforcement of sentences; (g) addressing requests for cooperation from national jurisdictions; (h) communicating and coordinating with the Office of Legal Affairs and other departments at Headquarters; (i) communicating and engaging with Member States, international organizations and other stakeholders; and (j) disseminating information to the public.

39. The Registrar will perform the following continuous functions:

(a) Direction and management;

(b) Legal and policy support;

(c) Support for judicial activity;

(d) Administrative, legal and diplomatic aspects of supervision of the enforcement of sentences;

(e) Protection of victims and witnesses;

(f) Aspects of assistance to national jurisdictions;

(g) Provision of legal advice in respect of the management of archives;

(h) External relations and communication services.

40. In addition, in order to support the operations of the Mechanism, the Registry will carry out the following support functions during the biennium 2016-2017:

(a) The management of legal aid and assistance to defence teams;

(b) Court management;

(c) The monitoring of referred cases;

(d) Support for and the relocation of persons acquitted and released by the International Criminal Tribunal for Rwanda;

(e) Legal and policy work arising out of the transfer of the United Nations Detention Facility;

(f) Legal and administrative support for the continued establishment of the Mechanism;

(g) Language services.

41. During the biennium 2016-2017, the Registry will focus on two principal objectives:

(a) Ensuring the continued smooth operations of the Mechanism and, in particular, ensuring its capacity to fulfil its mandate as a stand-alone institution following the closure of both Tribunals;

(b) Ensuring adequate support for the Mechanism's ad hoc judicial responsibilities, in particular, the hearing of appeals from the International Tribunal for the Former Yugoslavia and trials of fugitives from the International Criminal Tribunal for Rwanda.

Table 8
Objectives for the biennium, expected accomplishments and indicators of achievement

Objective of the Mechanism: the efficient administration and servicing of the Mechanism through the provision of judicial, administrative and legal support for the Chambers and the Office of the Prosecutor, in line with the statute of the Mechanism, the rules of procedure and evidence and United Nations regulations and rules, and with a view to supporting the Tribunals' completion strategies

Expected accomplishments	*Indicators of achievement*
(a) Full and effective support given by the Registry to the Mechanism's ad hoc judicial activity	(a) No delays in the Mechanism's ad hoc judicial activity are attributable to the Registry, with smooth delivery of judicial support services *Performance measures* (Percentage of witness attendance compliant with trial schedule) Actual 2012-2013: not available Estimate 2014-2015: not available Target 2016-2017: 90 (Percentage of factual findings of reviews of indigence claims for legal assistance accepted by the parties or found credible on review by the relevant Chamber or judge) Actual 2012-2013: 100 Estimate 2014-2015: 100 Target 2016-2017: 100 (Percentage of translations of judicial documents that meet the agreed deadline, with quality and productivity maintained and translation output levels in accordance with United Nations norms) Actual 2012-2013: 100 Estimate 2014-2015: 100 Target 2016-2017: 90

(b) Full online access to public judicial documents, including decisions	(b) All public judicial documents of the Mechanism, including filings of all Mechanism cases, available online in an accessible manner *Performance measures* (Percentage of public documents online within 24 working hours of their issuance by the Registry of the Mechanism) Actual 2012-2013: 100 Estimate 2014-2015: 100 Target 2016-2017: 100
(c) Efficient discharge of functions relating to the supervision of the enforcement of sentences	(c) Relevant procedures for enabling the President's decision on early release are commenced within two weeks of the receipt of requests for information from the President in respect of applications for early release *Performance measures* (Percentage of relevant procedures commenced within two weeks of the receipt of requests for information from the President in respect of applications for early release) Actual 2012-2013: 90 Estimate 2014-2015: 95 Target 2016-2017: 90
(d) Efficient provision of assistance to national jurisdictions	(d) Relevant procedures for responding to requests for assistance commenced within two weeks of receipt (for requests for unclassified documents) or judicial determination (for classified documents) *Performance measures* (Percentage of requests for assistance for which relevant procedures for responding are commenced within two weeks) Actual 2012-2013: 90 Estimate 2014-2015: 100 Target 2016-2017: 100

(e) Effective provision of protection services to victims and witnesses	(e) All mitigating actions recommended by threat assessments implemented *Performance measures* (Percentage of mitigating actions implemented) Actual 2012-2013: 100 Estimate 2014-2015: 100 Target 2016-2017: 100
(f) Increased public awareness of the activities of the Mechanism	(f) Number of page views of the Mechanism's website *Performance measures* Actual 2012-2013: 190,000 Estimate 2014-2015: 400,000 Target 2016-2017: 400,000
(g) Timely finalization of monthly financial reports	(g) Time between the end of the month and the issuance of financial reports *Performance measures* Actual 2012-2013: 8 working days Estimate 2014-2015: 8 working days Target 2016-2017: 8 working days

External factors

42. The Registry is expected to meet its expected accomplishments on the assumption that:

(a) Member States continue to cooperate in the enforcement of sentences pronounced by the Tribunals and the Mechanism and in other aspects of the mandate of the Mechanism;

(b) Member States continue to cooperate in the arrest and transfer of indicted persons and in the provision of information;

(c) There are no delays in the proceedings for reasons beyond the control of the Mechanism, including the illness of the accused, the unforeseen disclosure of material, requests for the replacement of defence counsel, the review of cases already tried and the availability of witnesses to certify statements and provide testimony.

Outputs

43. During the biennium 2016-2017, the following outputs will be delivered by the Registry:

(a) Adoption and review of further policies, directives and guidelines with respect to Registry operations;

(b) Provision of legal advice, including researching legal issues, drafting legal decisions and correspondence, negotiating and drafting agreements, and providing legal advice to the Registrar and Mechanism staff on a wide range of issues, and, with respect to the management of the archives, ensuring the application of appropriate security classification levels, assisting with the judicial review of records, reviewing judicial orders related to confidentiality and declassification, and providing legal advice in relation to requests for access;

(c) Administration of the enforcement of sentences, including, inter alia, the negotiation of international agreements on the enforcement of sentences, the transfer of convicted persons to enforcement States, maintaining liaison with enforcement States, and advising the Office of the President and enforcement States in relation to pardon, commutation of sentence and early release;

(d) Provision of support and protection services to witnesses in completed cases of the Tribunals, including: providing support and administrative services for the temporary and permanent relocation of witnesses, conducting threat assessments, responding to queries from witnesses and transmitting information to and from witnesses, and reporting the results in connection with judicial procedures involving the variation of protective measures;

(e) Provision of assistance to national jurisdictions, including responding to all requests for cooperation received;

(f) Provision of public information, including: the publication of various information materials related to the work and mandate of the Mechanism, the issuance of press releases to the local, national and international press regarding Mechanism activities, and participation in public events related to the mandate and activities of the Mechanism;

(g) Liaison with external partners, including: liaison with the host countries on privileges and immunities of judges and staff, and liaison with Member States and other stakeholders, including other United Nations agencies, on matters related to the mandate and activities of the Mechanism;

(h) Management support, including the direction and supervision of the Registry's judicial support functions and legal and administrative activities; the provision of overall administrative support; the preparation of reports related to administrative functions; the preparation and implementation of budgetary provisions; the development of policies and directives on Mechanism management; the development and implementation of accountability measures; the development and maintenance of inter-agency cooperation, in particular regarding security issues; and the development and implementation of workforce performance strategies, including training, change management and capability development.

Table 9
Resource requirements: Registry

Assessed budget

	Resources (thousands of United States dollars)		*Temporary posts*	
Category	*2014-2015*	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Arusha branch				
Post	7 454.2	17 918.7	41	90
Non-post	43 177.2	39 408.8	–	–
Staff assessment	2 878.5	3 670.0	–	–
Subtotal	**53 509.9**	**60 997.5**	**41**	**90**
Hague branch				
Post	5 206.2	6 034.0	35	36
Non-post	23 200.0	35 636.0	–	–
Staff assessment	2 187.9	4 206.5	–	–
Subtotal	**30 594.1**	**45 876.5**	**35**	**36**
Mechanism support, New York				
Post	–	327.2	–	1
Non-post	–	37.5	–	–
Staff assessment	–	33.6	–	–
Subtotal	**–**	**398.3**	**0**	**1**
Total	**84 104.0**	**107 272.3**	**76**	**127**

Table 10
Temporary post requirements: Registry

Category	*2014-2015*	*Proposed changes*	*2016-2017*
Professional and higher			
Arusha branch			
Under-Secretary-General	–	–	–
P-5	1	–	1
P-4/3	12	3	15
P-2/1	5	–	5
Subtotal	**18**	**3**	**21**
Hague branch			
P-5	2	–	2
P-4/3	13	(1)	12

Category	*2014-2015*	*Proposed changes*	*2016-2017*
P-2/1	4	1	5
Subtotal	**19**	**–**	**19**
New York			
P-4/3	–	1	1
Subtotal	**–**	**1**	**1**
Total, Professional and higher	**37**	**4**	**41**
General Service and other			
Arusha branch			
Security Service	1	31	32
Local level	9	2	11
Field Service	13	13	26
Subtotal	**23**	**46**	**69**
Hague branch			
Other level	16	1	17
Subtotal	**16**	**1**	**17**
Total, General Service and other	**39**	**47**	**86**
Grand total	**76**	**51**	**127**

44. Total resources under posts and staff assessment in the amounts of $24,279,900 and $7,910,100, respectively, would provide for temporary posts as detailed below:

(a) The continuation of 76 existing temporary posts (41 at the Arusha branch and 35 at the Hague branch);

(b) The redeployment of one temporary post of Special Assistant (P-4) from the Hague branch to the Arusha branch, as that is the duty station where the post will be operationally needed in the biennium 2016-2017;

(c) The reclassification of one post of Security Officer in the Witness Support and Protection Unit of the Arusha branch as a Field Service post, and of the one Field Service post in the Administration Division as a Local level post, to align the post distribution in Arusha with actual requirements;

(d) The establishment of 48 new temporary posts (1 P-4, 1 P-3, 32 Security Service, 13 Field Service and 1 Local level) at the Arusha branch for continuous requirements, consisting of 41 posts in the Safety and Security Section, 4 posts in the General Services Section and 3 posts in the Medical Services Unit;

(e) The establishment of two new temporary posts (1 P-2 and 1 General Service (Other level)) at the Hague branch, consisting of one post of Associate Legal Officer (P-2) in the Office of the Registrar and one post of Driver (General Service (Other level)) in the General Services Section;

(f) The establishment of one temporary P-3 post in the Programme Planning and Budget Division of the Office of Programme Planning, Budget and Accounts at Headquarters to augment the capacity to support the Mechanism and the International Tribunal for the Former Yugoslavia, given that existing extrabudgetary capacity would no longer be available.

45. The total non-post resources in the amount of $75,082,300 for the two branches and Mechanism support at Headquarters ($39,408,800 for the Arusha branch, $35,636,000 for the Hague branch and $37,500 for Mechanism support at Headquarters) would provide for general temporary assistance, consultants and expert witnesses for the defence, the travel of staff and witnesses, defence counsel fees and other contractual services, general operating expenses, hospitality, supplies and materials, furniture and equipment, the improvement of premises, and the Mechanism's share of United Nations field security, including charges for malicious act insurance.

46. The overall increase of $23,168,300 compared with the 2014-2015 appropriation is attributable mainly to: (a) the increase in expected judicial activities at the Hague branch during the biennium 2016-2017; and (b) the increase in the Mechanism's share of overall requirements at the Arusha and Hague branches owing to the closure of the International Criminal Tribunal for Rwanda (which used to share costs with the Mechanism) and the projected downsizing of the International Tribunal for the Former Yugoslavia during the biennium 2016-2017, offset in part by a decrease of $5,784,700 as a result of the discontinuation of the one-time provision in the biennium 2014-2015 for the construction of a new office facility at the Arusha branch.

D. Records management and archives

47. The Mechanism Archives and Records Section forms part of the Registry. It is, however, separated in the present submission for presentation purposes only.

48. Pursuant to article 27 of its statute, the Mechanism is responsible for the management, including preservation and access, of the archives of the Tribunals and the Mechanism, which together constitute the Archives of the International Criminal Tribunals. After operations had commenced at both of its branches, the Mechanism assumed competence over and responsibility for the archives of the Tribunals. Those archives are co-located at the corresponding branches of the Mechanism.

49. The management of the Archives is a continuous function of the Mechanism throughout its mandate. The effective management of the Archives is critical to the performance of the Mechanism's other functions, including any trial or appeal activity and assistance to national jurisdictions.

50. The Archives consist of judicial records and other substantive and administrative records of the Tribunals and the Mechanism, in all media and formats.

51. The Archives are managed by the Mechanism Archives and Records Section, which is part of the Registry. As the Archives are co-located at the corresponding branches of the Mechanism, the Section has staff in Arusha and in The Hague.

52. The Section is responsible for developing and implementing strategies, policies and procedures to ensure the preservation of the Archives and the provision of appropriate access to them. This includes the management of the physical and digital records generated by the Tribunals. The Section is also responsible for ensuring that the Mechanism can gain access to the Archives as necessary and when required for the performance of its functions. In addition, the Section is responsible for developing and implementing strategies to enhance the availability of the Archives to the public, by facilitating access to appropriate materials through the Internet, operating research facilities and coordinating with information centres.

53. It is anticipated that the transfer of all records of the International Criminal Tribunal for Rwanda, with the exception of those generated during its liquidation phase, will be completed by the end of 2015, whereupon the focus in Arusha will shift from accessioning to the preservation, arrangement and description of archival materials as well as the enhancement of their accessibility. The Section continues to provide advice and guidance to the International Tribunal for the Former Yugoslavia regarding the preparation and transfer of its archives.

54. The Section also continues to prepare specifications for new physical and digital repositories for the Archives and to work on plans for the systematic transfer of records to those repositories.

55. In addition, the Section is responsible for the management of all records generated by the Mechanism itself. This includes developing and implementing strategies, policies and procedures for the creation, organization, appraisal, storage and disposition of those records. It also includes managing confidential information and providing access to the records, in accordance with established procedures. The Section has continued to develop key records management policies and guidelines.

56. The Section will engage in the following activities during the biennium 2016-2017:

(a) Supporting the International Tribunal for the Former Yugoslavia in the preparation and transfer of its archives in accordance with Section standards, including the implementation of records retention policies;

(b) Taking custody of archives of the International Tribunal for the Former Yugoslavia and planning their transfer to new physical and digital repositories in The Hague;

(c) Further developing strategies, policies and procedures for the management of the Archives and the provision of access to them, and monitoring the public use of records and archives to prevent the unauthorized disclosure of confidential information;

(d) Overseeing the implementation of the information security regime, including the implementation of judicial orders related to the confidentiality and declassification of judicial records;

(e) Facilitating access to the Archives by providing research facilities and assistance and finding aids;

(f) Completing the implementation of the digital preservation programme and migrating digital records of the Tribunals and the Mechanism to the digital preservation system;

(g) Coordinating with information centres and other institutions interested in the Archives, and providing the widest possible access to that key component of the Tribunals' legacies;

(h) Completing the move of the archives managed by the Arusha branch to the new Arusha facility.

Table 11
Objectives for the biennium, expected accomplishments and indicators of achievement

Objective of the Mechanism: The efficient and effective management of the records and archives of the International Criminal Tribunal for Rwanda, the International Tribunal for the Former Yugoslavia and the Mechanism, in line with the rules of procedure and evidence of the respective Tribunals and the Mechanism, United Nations policies and standards and international standards and best practices

Expected accomplishments	*Indicators of achievement*
(a) Effective preservation of records and archives, and protection of confidential information	(a) (i) Compliance with standards for the preservation of records and archives *Performance measures* (Percentage of loss due to deterioration, damage or destruction) Actual 2012-2013: 0 Estimate 2014-2015: 0 Target 2016-2017: 0 (ii) Compliance with security and access policy *Performance measures* (Percentage of compliance with regard to accessed records and archives) Actual 2012-2013: 100 Estimate 2014-2015: 100 Target 2016-2017: 100

	(iii) Implementation of standards for the preparation of records and archives of the Mechanism Archives and Records Section *Performance measures* (Percentage of estimated targets met for transfer of records from the Tribunals) Actual 2012-2013: 90 Estimate 2014-2015: 100 Target 2016-2017: 100
(b) Efficient maintenance of records and archives in accordance with the agreed accession and retention policies	(b) (i) No records retained more than three months beyond the agreed retention period *Performance measures* (Percentage of records disposed of within three months) Actual 2012-2013: 90 Estimate 2014-2015: 90 Target 2016-2017: 90 (ii) No records waiting more than three months for accession *Performance measures* (Percentage of accession of records within three months of their designation as archives) Actual 2012-2013: 100 Estimate 2014-2015: 100 Target 2016-2017: 90
(c) Timely provision of access to records and archives to external users, including the preparation of finding aids for the Archives of the International Criminal Tribunals	(c) External access requests acknowledged within three days, and final decision on provision of access within 30 working days *Performance measures* (Percentage of requests acknowledged and decision taken within time frames pursuant to relevant policies) Actual 2012-2013: 90 Estimate 2014-2015: 90 Target 2016-2017: 90

External factors

57. The Mechanism Archives and Records Section is expected to meet its objectives and expected accomplishments on the assumption that appropriate archive facilities that will ensure the preservation and safety of records in accordance with appropriate standards are available at both branches.

Outputs

58. During the biennium 2016-2017, the following outputs will be delivered:

(a) Formulation and implementation of projects (such as online exhibits, documentaries and special online features) to ensure public access to the archives of the Tribunals, including the online provision of public court records;

(b) Provision of technical advice on active record-keeping for the Mechanism and the International Tribunal for the Former Yugoslavia, including on active judicial record-keeping support for current trials, appeals or other hearings before the Tribunal or the Mechanism;

(c) Technical management of the archives of the Tribunals, including the management of access to records and archives.

Table 12
Resource requirements: records management and archives

Assessed budget

	Resources (thousands of United States dollars)		*Temporary posts*	
Category	*2014-2015*	*2016-2017 (before recosting)*	*2014-2015*	*2016-2017*
Arusha branch				
Post	2 283.7	2 283.7	11	11
Non-post	1 795.7	678.3	–	–
Staff assessment	212.4	212.4	–	–
Subtotal	**4 291.8**	**3 174.4**	**11**	**11**
Hague branch				
Post	1 800.7	1 800.7	11	11
Non-post	3 139.0	1 033.1	–	–
Staff assessment	294.9	294.9	–	–
Subtotal	**5 234.6**	**3 128.7**	**11**	**11**
Total	**9 526.4**	**6 303.1**	**22**	**22**

Table 13
Temporary post requirements: records management and archives

Category	*2014-2015*	*Proposed changes*	*2016-2017*
Professional and higher			
Arusha branch			
P-4/3	4	–	4
P-2/1	2	–	2
Subtotal	**6**	**–**	**6**
Hague branch			
P-5	1	–	1
P-4/3	3	–	3
P-2/1	2	–	2
Subtotal	**6**	**–**	**6**
Total, Professional and higher	**12**	**–**	**12**
General Service and other			
Arusha branch			
Local level	1	–	1
Field Service	4	–	4
Subtotal	**5**	**–**	**5**
Hague branch			
Other level	5	–	5
Total, General Service and other	**10**	**–**	**10**
Grand total	**22**	**–**	**22**

59. Total resources under posts and staff assessment in the amounts of $4,084,400 and $507,300, respectively, would provide for:

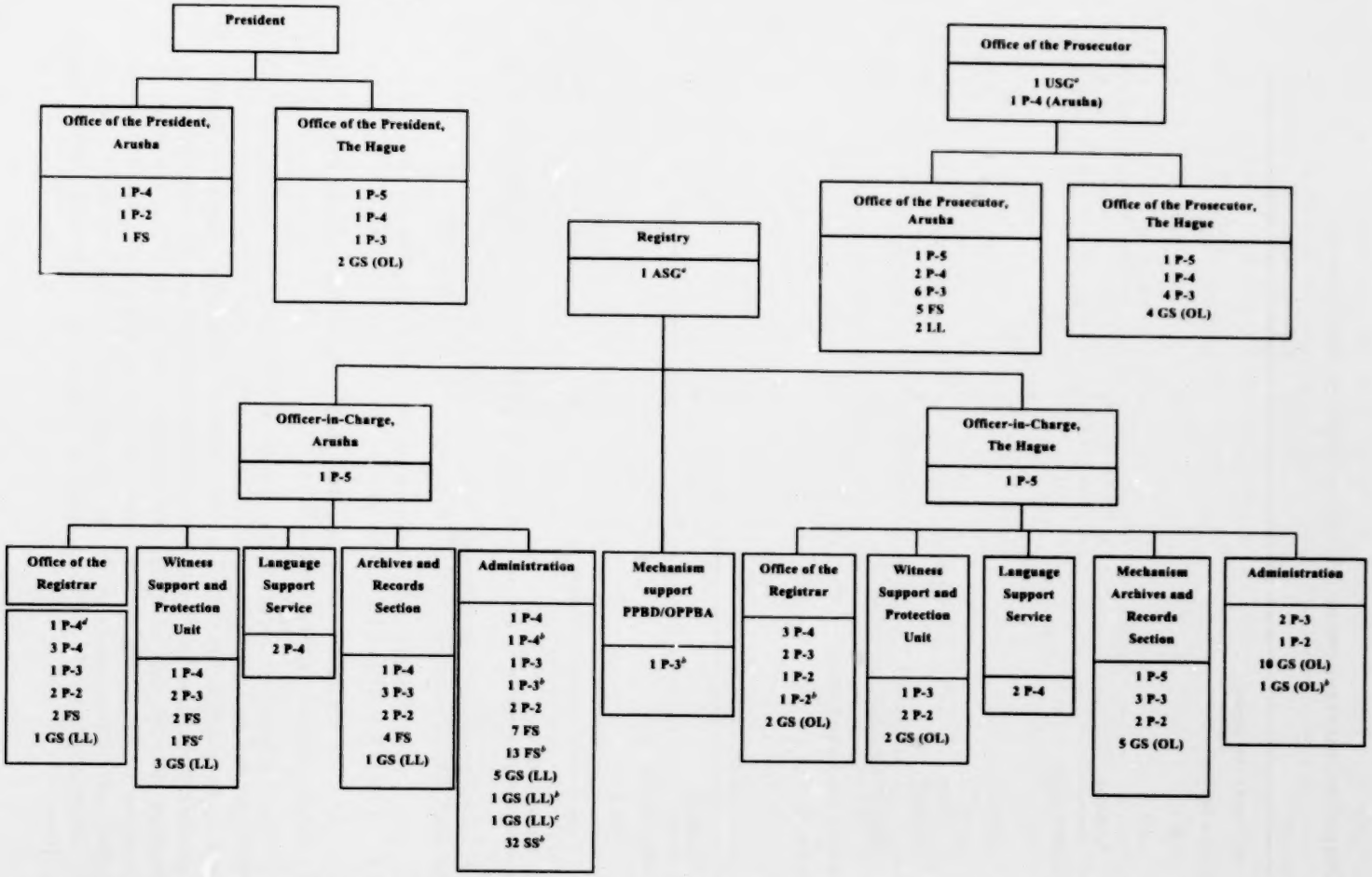
(a) The continuation of 11 temporary posts at the Arusha branch (1 P-4, 3 P-3, 2 P-2, 4 Field Service and 1 Local level);

(b) The continuation of 11 temporary posts at the Hague branch (1 P-5, 3 P-3, 2 P-2 and 5 General Service (Other level)).

60. Total non-post resources in the amount of $1,711,400 for the two branches ($678,300 for the Arusha branch and $1,033,100 for the Hague branch) would provide for overtime, the travel of staff, contractual services, general operating expenses, supplies and materials, furniture and equipment and the improvement of premises. The decrease of $3,223,300 compared with 2014-2015 is the result of decreases of $1,117,400 for the Arusha branch and $2,105,900 for the Hague branch, attributable mainly to the discontinuation of one-time provisions made in the biennium 2014-2015 for the acquisition of the digital preservation system for archives.

Annex I

Organization chart



Abbreviations: USG, Under-Secretary-General; ASG, Assistant Secretary-General; FS, Field Service; GS, General Service, LL, Local level; OL, Other level; OPPBA, Office of Programme Planning, Budget and Accounts; PPBD, Programme Planning and Budget Division; SS, Security Service.

[a] Functions performed through the double-hatting arrangement by incumbents of posts funded by the Tribunals.

[b] New post.

[c] Reclassified post.

[d] Redeployed from The Hague.

Annex II

Summary of follow-up action taken to implement relevant recommendations of the Advisory Committee on Administrative and Budgetary Questions and the Board of Auditors

Brief description of the recommendation	*Action taken or to be taken to implement the recommendation*
Report of the Advisory Committee on Administrative and Budgetary Questions	
The Committee notes with concern that the duration of the construction project has not been shortened further as requested by the General Assembly, and recommends that the General Assembly request the Secretary-General to make all efforts to expedite the completion of the construction project (para. 53).	A report (A/68/724) was submitted to the General Assembly at the first part of the resumed sixty-eighth session, and another report (A/69/734) was submitted to the Assembly at the first part of the resumed sixty-ninth session, to provide updates on the status of the construction project.

United Nations A/70/379

General Assembly

Distr.: General
21 September 2015

Original: English

Seventieth session
Agenda item 54
United Nations Relief and Works Agency for Palestine Refugees in the Near East

Report of the Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

Rapporteur: Iselin **Larsen** (Norway)

Summary

The present report of the Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East provides a description of the activities of the Group in 2015 and a detailed outline of the current financial situation of the Agency. The Working Group unanimously adopted the report at its meeting on 17 September 2015. As in previous reports of the Group, the present report closes with concluding remarks addressed to all Member States.

15-15991 (E) 081015

Please recycle

I. Introduction

1. The Working Group on the Financing of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) was established by the General Assembly under resolution 2656 (XXV) to study all aspects of the financing of the Agency. In that resolution, the Assembly requested the Working Group to assist the Secretary-General and the Commissioner-General of UNRWA in reaching solutions to problems posed by the Agency's financial crisis. UNRWA was established under Assembly resolution 302 (IV), and its mandate was renewed most recently by the Assembly in resolution 68/76.

2. The Working Group consists of the representatives of France, Ghana, Japan, Lebanon, Norway, Trinidad and Tobago, Turkey, the United Kingdom of Great Britain and Northern Ireland and the United States of America. It is currently chaired by Y. Halit Çevik (Turkey).

3. At its twenty-fifth session and all sessions that followed, the General Assembly considered the reports submitted to it by the Working Group (in 2014, A/69/391) and adopted resolutions, taking note with appreciation of the efforts of the Working Group (resolution 69/88).

II. Activities of the Working Group

4. The first regular session of the Working Group, chaired by the Permanent Representative of Turkey, Y. Halit Çevik, was convened on 1 July 2015. At the session, the Director of the UNRWA Representative Office in New York provided an update on the Agency's grave financial situation and the situation in the UNRWA fields of operations. The Deputy Director of the Middle East and West Asia Division of the Department of Political Affairs updated the Working Group on the latest political developments in the region. The Working Group then met at the expert level at its second, third and fourth sessions, on 15 July, 6 August and 2 September, respectively, and adopted the present report on 17 September, in the presence of the Permanent Representative of Turkey, the Director of the UNRWA Office in New York and the Deputy Director of the Middle East and West Asia Division.

III. Financial situation of the United Nations Relief and Works Agency for Palestine Refugees in the Near East

5. At a time of crises taking place throughout the Middle East, UNRWA remains a pillar of stability. However, the stabilizing role and core services of UNRWA have been threatened by inadequate resources. Up to mid-2015, UNRWA projected that its most basic activities mandated by the General Assembly — providing education, primary health care and relief for the most vulnerable — would not be fully implemented beyond September without an influx of urgently needed resources. UNRWA was confronted with its most critical financial situation in recent decades. With an expected shortfall of more than $100 million in its core budget as of July 2015, the challenges facing UNRWA were immense. With stringent austerity measures already in place, the Agency planned to continue until the end of 2015 services deemed life-saving or essential for the well-being and safety of Palestine refugees (health programmes, relief and social services, sanitation services and

emergency assistance). However, this meant that the resources for the UNRWA school system, which serves half a million Palestine refugee children, would be inadequate. In the absence of additional funding to fully bridge the $101 million deficit, UNRWA was forced to announce the planned suspension of all its schools as of August 2015, putting the education of more than 500,000 children at risk for an indefinite period. To address this crisis, the Agency engaged intensively with stakeholders to mobilize the necessary resources. Following an extraordinary meeting of the UNRWA Advisory Commission on 26 July, the Secretary-General submitted to the General Assembly a special report of the Commissioner-General of UNRWA on the financial crisis facing the Agency (see A/70/272). For its part, the Agency took exceptional measures to reduce expenditure to bridge a part of the shortfall and demonstrate its commitment to maximizing efficiencies. Measures included increasing the ceiling for the maximum number of children in UNRWA classrooms to 50, a measure that threatens the quality of education for more than 500,000 Palestinian children; reducing the number of international personnel financed by the Agency's core budget; and imposing a hiring freeze for all jobs not critical to the delivery of core services. Refugee communities protested against these actions, and tensions rose in some camps. Stakeholder responses were robust, as the Secretary-General and host and donor Governments appealed for support to UNRWA. By late August, some $80 million in additional funding had been pledged, with indications of a further $20 million from a major donor to close the deficit for 2015 in its entirety. The Working Group noted with appreciation that approximately half of the additional pledges had been made by Arab donors, signalling a commitment to help to sustain UNRWA. Notwithstanding the resolution its financial crisis in 2015, the challenges loom large in the period ahead. Very difficult decisions will have to be taken to address the recurring UNRWA deficits, while a change in the approach to the Agency's finances is required, including robust action by Member States, the implementation of innovative funding and a widening of the donor base for UNRWA. Nothing less than the sustainability of the Agency's operations is at stake.

6. The Agency's cash and in-kind portions of the General Fund for the biennium 2014-2015 amount to $1.4 billion, of which the cash component for its programme requirements is $729.3 million for 2014 and $741.5 million for 2015. In addition, the programme budget for 2014 and 2015 includes in-kind assistance amounting to $2.3 million for each year of the biennium. The cash budget of $741.5 million for 2015 includes funding of $29.9 million from United Nations assessed contributions to cover the cost of 150 international posts funded from the regular budget for the biennium 2014-2015. At the end of August 2015, the forecast end-of-year cash position for the General Fund was a deficit of $24.8 million, effectively balanced as a result of the additional pledges referenced in paragraph 5 of the present report. With great concern, the Working Group notes that, unless overcome, the aforementioned expected cash deficit will mean that the Agency will be unable to meet all of its financial obligations by the end of October 2015. This includes the inability to pay salaries to its 30,000 staff members along with other measures that may severely limit service delivery to a population of more than 5 million registered Palestine refugees.

7. The Agency provided details to the Working Group on the extent and nature of the funding crisis that it faced and the ongoing efforts that it was making to address the issue. Such efforts include the implementation of its 2012-2015 resource

mobilization strategy and the development of a new resource mobilization strategy for 2016-2021, the 2016-2021 medium-term strategy, ongoing reforms and actions taken by management, as described in paragraph 5 of the present report. In addition, management continues to implement austerity measures that have delayed capital expenditure and reduced travel costs and the costs of consultancies funded through the Agency's core budget.

8. The Working Group appreciates the efforts made by UNRWA and urges the Agency to continue to undertake reforms and other steps to mitigate its chronic budget shortfalls. It also urges the General Assembly to explore ways to further support the Agency. UNRWA expressed its deep gratitude to its donors for their generous contributions, in particular given the financial challenges worldwide. In 2014, donors came forward with substantial contributions that allowed UNRWA to close its financial gap. UNRWA was able to fully pay salaries for December 2014 thanks to the receipt of an additional €6.65 million from the European Union, $10 million from the United States of America and CHF 3.3 million from Switzerland, as well as advance funding for programme support costs of $3.9 million from Saudi Arabia, austerity measures and the suspension of payments to creditors. As a result, UNRWA was able to fully pay essential service delivery costs, which consist mainly of the salaries of its teachers, doctors, nurses and social workers. In 2015, UNRWA operational costs continue to rise in response to the increasing needs of a growing refugee population and other cost factors, including the effects of exchange rates, decreases in previously expected donor contributions and salary adjustments comparable to those granted in the public sector in the host countries in which UNRWA operates. The high proportion of fixed essential service delivery costs within the Agency's operational budget has made it difficult to reduce spending to meet short-term cash-flow requirements and medium-term funding shortfalls. UNRWA relies almost entirely on voluntary contributions to fulfil its mandate and meet the basic needs of a growing and increasingly marginalized Palestine refugee population, now numbering 5.2 million persons registered with the Agency. Higher and more predictable income remains essential to enabling the Agency to continue to provide services. Increased funding is required, especially during the first quarter of the year, when the inflow of donor contributions is traditionally low while the Agency's costs are structurally high and fixed. The Agency has renewed its appeals to donors to make additional efforts to fully fund the General Fund budget, recalling that UNRWA represents the principal source of basic services for the Palestine refugee population. The Working Group noted that, although financial and budgetary challenges were felt across the United Nations system, the continuing commitment of the international community to Palestine refugees remained essential in the absence of a just and durable solution to their plight and in the light of the continuing conflicts and rising instability in the region, which had had devastating economic and social effects and portended even further destabilization if not urgently alleviated.

9. The Agency informed the Working Group that the shortfall in funding undermined the quality of UNRWA services and threatened the stability of the region. It also jeopardized the Agency's ability to fully implement major management reforms, begun in 2006, and subsequent programme reforms, in the areas of health, education and social services in particular. Building on the reform of management structures, strategic planning and reporting measures, the focus of reform efforts over recent years has been programmatic. The Agency's current

education systemic reforms have therefore established a more effective and efficient framework of policies, strategies and organizational structures, which better enable targeted and meaningful capacity development for its teachers and head teachers. In this way, the reform will lead to a transformation of classroom practices so that the development of the skills, knowledge and competencies of the 500,000 UNRWA students can be better supported. This will enable Palestine refugee children to live fuller and more productive lives as individuals and to make a positive contribution to local and global society, in line with the Agency's core human development objectives. Embedding and sustaining the reforms will further increase efficiency and reduce the costs that must be absorbed by UNRWA when children repeat school years, which amount to an estimated $10 million each year. Education is also the programmatic area most affected by the financial crisis. The Agency has had to take measures to limit further cost increases and has done so through a recruitment freeze for new teachers and an increase in the maximum number of children per classroom. Both these measures may lead to a decrease in the quality of education services. This particularly affects the education sector in Gaza, where 27,000 qualified applicants had applied for 200 posts.

10. To improve the effectiveness of the Agency's provision of primary health care, and in response to emerging challenges such as growing prevalence of non-communicable diseases, UNRWA adopted a health reform package based on a family health team approach in 2011. The family health team model provides comprehensive and holistic primary health care for the entire family, emphasizing long-term provider-patient and provider-family relationships. The reform is expanding and covered approximately 100 of 137 health centres as of December 2014. The package of health reforms is helping to contain growth in some health-related costs by improving the quality and effectiveness of primary care and, as a result, containing costly referrals for hospital treatment and rationalizing the quantity of drug prescriptions. UNRWA is also taking proactive steps to address poverty among Palestine refugees. Its Department of Relief and Social Services has been focusing on integrating components of its programmes with a focus on improving community stabilization. Material and social support continue to be provided to the most marginalized Palestine refugees though the Social Safety Net Programme. In addition, by working with young people as catalysts for positive change in the community, the Department seeks to identify opportunities for young refugees to become productive members of their community and thus to mitigate intergenerational poverty cycles.

11. As a result of cumulative deficits, a record shortfall in funding and the consequent critical and unsustainable financial challenges facing the Agency, it is imperative to:

(a) Increase the funds received from existing donors, emerging donors and members of the League of Arab States in order to maintain the requisite services provided under the Agency's General Fund while simultaneously expanding the donor base and increasing funding to projects and emergency appeals, including through partnerships with United Nations agencies, international organizations, non-governmental organizations, the private sector and foundations;

(b) Restore the Agency's financial health by ensuring predictable and sustainable funding at appropriate levels;

(c) Re-establish working capital reserves, which were completely depleted in 2014, forcing UNRWA to operate without reserves;

(d) Advance efforts to contain costs, promote cost-efficiency, improve effectiveness and strengthen partnerships to have the greatest impact on the lives of Palestine refugees with the resources provided;

(e) Communicate more strategically with external stakeholders by developing a stronger single corporate identity and making use of innovative technology;

(f) Enhance resource mobilization and strategic communications to seize opportunities more systematically and conduct outreach and appeals more proactively and creatively.

12. UNRWA updated the Working Group on some of the steps that it was taking to improve its strategic approach to resource mobilization in line with resolution 65/272 and subsequent resolutions on the same subject, in which the General Assembly had urged the Commissioner-General to continue efforts to sustain and increase support by traditional donors and to enhance income from non-traditional donors. One of the Agency's priorities is to endeavour to enhance its links with Member States interested in enhancing their financial support to UNRWA. The Commissioner-General appointed a senior adviser to support his work in this arena. These new steps, which build on efforts that began a few years ago, have resulted in increased contributions from emerging markets, with generous contributions from Azerbaijan, Brazil, Colombia, India, Malaysia, Mexico, Namibia and Pakistan, among others. Arab partners, in particular Kuwait, Saudi Arabia (which was the third largest donor overall in 2014) and the United Arab Emirates, are now providing an important share of the Agency's resources. The UNRWA Partnerships Unit of the External Relations and Communications Department also made progress in developing key alliances with private donors. It has generated $26 million in revenue from the private sector, with significant contributions from Islamic Relief USA in 2014. That represents a four-fold increase in such donations over a period of three years, supplemented by in-kind donations worth $12 million. Most of these funds supported the Agency's emergency response in Gaza and, to a lesser extent, in the Syrian Arab Republic. The Unit is also overseeing the work of seven decentralized fundraising operations and coordinating events involving the first UNRWA Regional Youth Ambassador, Mohammed Assaf. In terms of core funding, the Agency's five largest donors remain the United States, the European Union, the United Kingdom, Sweden and Norway. These efforts notwithstanding, the Agency's shortfall continues to worsen.

13. Given its cost structure, unpredictable funding environment and reliance on voluntary contributions, UNRWA estimates that, to be in line with common best practices in public and private sectors, it would be prudent to maintain the equivalent of at least three months' cash requirement as an adequate working capital balance. At the end of December 2014, the UNRWA General Fund cash balance was $3 million, with a monthly cash outflow of $57 million, comprising $47 million in staff costs and $10 million in non-staff costs. This means that UNRWA continues to lack working capital. An injection of $171 million in working capital would be required to create a minimum safety cushion, given that costs have risen faster than the rate of growth in donor income. The relative deficiency in necessary cash to meet operating requirements has manifested itself in various ways. First, the Agency's working capital has now virtually disappeared. Second, each year for the

past three years, UNRWA has had to temporarily suspend creditor payments due to a shortage of cash. At the end of 2014, $7.5 million of creditor payments were suspended, to be paid in early 2015. Lastly, each year for the past five years, UNRWA has had to source an advance from the following year, which directly increases the shortfall every year.

14. The capital requirements of UNRWA programmes, in addition to expenditure relating to environmental health improvements and shelter rehabilitation, are contained mainly in the Agency's project budget. These requirements include the construction and expansion of schools, health centres and water and sanitation facilities, and camp improvement activities in general, in coordination with the relevant authorities. The project budget for the biennium 2014-2015 is $485.9 million; for 2014 the projects budget is $247.4 million, of which $55.9 million had been pledged by donors as of the end of December 2014. The funds received amount to $26.8 million, leaving a deficit of $191.5 million in terms of pledges and $220.6 million in terms of contributions received. As for the 2015 projects budget, of the total requirements of $238.4 million, $73.4 million had been pledged by donors as of the end of August 2015. The funds received amount to $18.5 million, leaving a deficit of $165.5 million in terms of pledges and $220.4 million in terms of contributions received. The Working Group is concerned about the inadequacy of project funding in view of the Agency's urgent need to construct new facilities and upgrade existing ones in order to enable it to meet the needs of a growing refugee population, halt the deterioration of old installations and deliver high-quality services to Palestine refugees.

15. The Agency expressed its concern to the Working Group regarding unfunded severance payments to staff, which has been audited at $524.5 million as at 31 December 2014 (an increase of $32.8 million compared with $491.7 million the previous year), given current costs and UNRWA staff regulations and rules. If UNRWA is required to show greater flexibility in the efficient use of personnel, sufficient funds should be immediately available to effect severance payments. The Agency recalled that the workforce reduction of non-staff personnel must be carried out in accordance with local labour law, which might entail obligations with respect to severance and related payments. UNRWA, in the context of resolution 65/272, which pertains to the strengthening of the Agency's management capacity, therefore wishes to bring to the attention of the General Assembly the need to identify potential sources of funding that could be made available to finance UNRWA severance payments on a standby basis and if required. In addition, in response to the unprecedented and critical funding gap affecting the General Fund in 2015, the Agency has established a time-bound early voluntary separation mechanism, beyond the early voluntary retirement system, to provide an opportunity to staff who voluntarily choose to separate from the Agency. Early voluntary separation is one in a series of management actions, including the broad recruitment freeze introduced by management in mid-2015 with exceptions requiring Executive Office approval, to ensure the optimal use of existing funds to maintain vital services.

16. As at 31 December 2014, the total amount of value added tax due to the Agency with respect to services and goods procured for the West Bank and Gaza stood at some $96.8 million, the largest amount ever owed by the Palestinian Authority to the Agency. In late 2013, following discussions with relevant Palestinian authorities, UNRWA obtained an exemption of value added tax on services and goods procured, provided that specific conditions were met. Since then,

virtually all new contracts from December 2013 have been exempt from value added tax. As of the end of December 2014, the value added tax paid in West Bank and Gaza was 62 per cent below that paid a year earlier, due entirely to the run-down of legacy commercial contracts.

17. The Working Group was also informed that the Agency continued to be concerned about the Agency's extra staffing, transit and logistical costs resulting from Israeli closures and security procedures in Gaza, which amounted to more than $7.5 million in 2014. This is equivalent to the cost of building four UNRWA schools in Gaza or distributing food to the current caseload of 868,000 beneficiaries for five weeks. After discovering a tunnel entering its borders from Gaza in October 2013, the Government of Israel imposed additional security procedures and access restrictions, such as daily monitoring of cement factories in Gaza by international staff, further increasing the financial burden on the Agency throughout 2014 and 2015. Fulfilling the requirement to monitor cement factories on a daily basis entailed hiring an international engineer to oversee and ensure the integrity of the transportation of the cement, in order to ensure that the UNRWA construction programme in the Gaza Strip could continue. Israel also continued to impose transit charges on shipments entering the Gaza Strip, obliging UNRWA to pay $2.2 million in 2014. In the Agency's view, the charges were a direct tax from which it ought to be exempt under the Convention on the Privileges and Immunities of the United Nations of 1946. In addition, for substantial periods, the level of throughput of goods for the Agency was not in line with the country's obligations under the Comay-Michelmore Agreement of 1967 and international humanitarian law. In this regard, the Working Group calls upon all parties concerned to facilitate the mission of UNRWA and to minimize the cost of providing such services.

18. At the commencement of the military escalation between July and August 2014, UNRWA declared an emergency in all five areas of the Gaza Strip. As presented in the Agency's emergency appeal for the occupied Palestinian territories for 2015, to respond to the urgent and pressing humanitarian needs of the people of Gaza, the Agency is seeking $366.6 million for its 2015 emergency operations in Gaza, including $127 million for emergency shelter repairs and collective centre management, $105.6 million for emergency food assistance and $68.6 million for emergency cash-for-work. Moreover, the overall funds requested by the Agency to enable it to provide emergency shelter amount to $720 million. However, only $227 million had been pledged to that end as at 31 August 2015, leaving a shortfall of more than $493 million. Owing to the large-scale nature of the conflict in the second trimester of 2014, at the height of the conflict, UNRWA operated 90 emergency shelters for almost 300,000 internally displaced civilian persons. A transition plan for internally displaced persons has enabled school buildings to slowly return to functioning as education facilities and provided a positive relocation option for affected families. The Working Group takes note of the ongoing severe implications of the devastating conflict for the work of UNRWA in Gaza and the Agency's continued need for enhanced support from donors as Gaza recovers from the conflict. It also encourages donors to disburse their pledges made in Cairo in October 2014 and to consider making new contributions to UNRWA in Gaza.

19. To obtain approval to import construction materials into Gaza, UNRWA must submit detailed proposals, including designs and bills of quantity, to the Israeli Coordinator of Government Activities in the Territories. The Working Group takes

note of the fact that, after the conflict of 2014, all the Agency's construction projects — some of which had been pending for years — were approved, although the import of materials remains slow and unpredictable. The Working Group also takes note of the fact that the United Nations, the Government of Israel and the Palestinian Authority agreed in October 2014 to establish the Gaza Reconstruction Mechanism, which is designed to facilitate the entry into Gaza of construction materials for rebuilding. The Mechanism facilitated the entry of 5,847 truckloads of construction materials between January and July 2015. The total value of approved UNRWA infrastructure projects, which are at various stages, from design to completion, and excluding post-2014 conflict shelter repair and reconstruction under the temporary Mechanism, is $195.9 million. The UNRWA construction projects include schools, health centres and sewage, drainage and water supply systems, as well as a housing project in Rafah. The projects are crucial investments in the infrastructure of the coastal enclave and generate much-needed employment. Employment is created at the construction site through contracted construction works and the construction material supply chain. The Working Group takes note of the fact that, as at 31 August 2015, the access regime in place before the mid-2014 hostilities remained unchanged. However, the Agency experienced challenges with regard to the process of bringing its regular and pre-approved construction materials to Gaza for UNRWA-led construction material projects. As of August 2015, not a single home destroyed during the conflict of mid-2014 had been rebuilt. UNRWA noted signs of improvement in reconstruction, as almost 700 families had been cleared to proceed with the reconstruction of their homes and over 160, including 53 Palestine refugee families, had begun rebuilding. In this context, the Working Group deplores that, according to the World Bank, only 27.5 per cent of the urgently needed $3.5 billion in donations pledged for the reconstruction of Gaza at the conference held in Cairo in October 2014 had been disbursed as at 15 May 2015. Only $227 million had been pledged for the UNRWA emergency shelter programme, leaving a shortfall of $493 million as of August 2015.

20. The Working Group reiterates its concern about the lack of progress in lifting the remaining restrictions and urges Israel to expedite its efforts to ease restrictions, increase the amount of goods entering Gaza and authorize exports from Gaza to the outside world. The Working Group takes note of the resumption of agricultural exports, albeit in limited quantities, from Gaza in March 2015. The Working Group also takes note of the most recent released figure on the unemployment rate, which stood at 41.5 per cent in the second quarter of 2015. The Working Group once again stresses that progress is needed to address the overall economic and humanitarian situation in Gaza and underscores the importance of the full implementation of Security Council resolutions 1850 (2008) and 1860 (2009). The average unemployment rate in 2014 was 43.9 per cent, the highest annual level ever recorded in Gaza and one of the highest worldwide. The last available survey, undertaken in 2013, shows that food insecurity in Gaza remained very high, at 57 per cent in 2013. Food insecurity is driven by high rates of poverty, which in turn is a result of unemployment. Food is available on the market, but most of it is not affordable for the vast majority of the impoverished population. While only 80,000 Palestine refugees relied on food aid in 2000, today almost 877,000 Palestine refugees receive quarterly food assistance. The Working Group recognizes the vital role played by UNRWA in providing humanitarian and development assistance in Gaza. Emphasizing the need to ensure the safe, sustained and regular flow of goods and people through the Gaza crossings and the unimpeded provision and

distribution of humanitarian assistance throughout Gaza, the Working Group highlights the fact that the import and export restrictions first imposed in 2007 increase poverty, render populations even more reliant on the Agency's services and add to the burden on its already strained resources and capacity. The Working Group recognizes that the situation in Gaza is unsustainable and that progress must be made towards the full implementation of Security Council resolution 1860 (2009).

21. UNRWA informed the Working Group that Palestine refugees continued to suffer from the effects of the policies and practices of the Government in the West Bank. Access and movement restrictions imposed by the Government of Israel continue to seriously limit the movement of people, goods and services and to increase the financial costs of UNRWA providing effective humanitarian aid to refugees. The situation has not only hampered economic development, but also contributed directly to high rates of unemployment and food insecurity for refugees. In addition, the Government's decision to withhold for a substantial period the tax revenue collected on behalf of the Palestinian Authority had a severe impact on the Authority's budget. The Authority was able to only partially pay its employees' salaries for almost four months at the beginning of 2015, and this contributed to high rates of food insecurity and undermined the coping strategies of Palestinians, including the refugees in the West Bank. The number of forcibly displaced families suffering from house demolitions or Israeli settler violence remains high, especially in Area C. In the first eight months of 2015, there were 405 incidents relating to settler violence, compared with 469 in the same period in 2014. In 2014, 34 per cent of Palestinians displaced by administrative demolitions in the West Bank were Palestine refugees. Between 1 January and 31 August 2015, 62 per cent of those displaced – or at least 320 of 519 — were Palestine refugees. Settlement expansion plans, including for areas east of Jerusalem, have caused grave concern for the Palestine refugee community, including some 2,300 Bedouin Palestine refugees who are at risk of further displacement.

22. The Working Group noted that, in December 2014, UNRWA had launched an emergency appeal for the occupied Palestinian territories for 2015 for $414.4 million, of which 88.5 per cent would cover activities in the Gaza Strip and 11.5 per cent activities in the West Bank. Some $26 million, or 58 per cent, of the funding requirements for the emergency appeal in the West Bank had been met by the end of June 2015. However, no further funding is anticipated. Given this shortfall, protection and health interventions will be prioritized to ensure that there is no major shortfall in these projects leading to service disruption. Food security interventions are likely to be significantly underfunded, and it is expected that fewer than 55 per cent of the targeted 35,000 households will receive assistance by the end of 2015. While it is calling for full funding of its emergency appeal, UNRWA has managed to stabilize its humanitarian programmes in the West Bank within the projected budget, primarily through a reform of its emergency cash-for-work programme and the introduction, in 2014, of a joint programme between the World Food Programme and UNRWA for electronic food vouchers. The partnership has led to substantial cost savings for the Agency, in particular in relation to staffing costs and operations expenditures.

23. To sustain its emergency operations in Gaza, UNRWA requires at least $275 million, most of which is needed for food assistance, emergency shelter repairs and collective centre management. As at 31 August 2015, UNRWA had received pledges totalling only $189.8 million, amounting to 46 per cent of the

occupied Palestinian territories emergency appeal target of $414 million. In response to the 2014 military escalation, UNRWA launched the Gaza flash appeal for a total of $295 million to enable UNRWA to provide assistance to those affected by hostilities. UNRWA received pledges totalling $182.9 million, or 62 per cent of the emergency appeal requirements. In January 2015, UNRWA was forced to suspend its cash assistance programme supporting repairs and providing rental subsidies to Palestine refugee families in Gaza. Over recent months, beneficiaries and refugee popular committees have held frequent demonstrations outside UNRWA relief and social services offices, protesting against the slow pace of implementation of the emergency shelter programme, and further popular unrest is possible.

24. The catastrophic conflict in the Syrian Arab Republic has exacerbated refugees' vulnerability and continues to threaten to unravel the fabric of the Palestine refugee community there. UNRWA explained to the Working Group that, since December 2012, all 12 Palestine refugee camps in the Syrian Arab Republic had been deeply affected by the conflict or its consequences. As of August 2015, some 280,000 Palestine refugees were displaced within the country and some 48,000 were in hard-to-reach areas. Furthermore, UNRWA remains deeply concerned about the humanitarian situation of the 18,000 civilians, mainly Palestine refugees, who either remain in Yarmouk or have fled to surrounding areas of Yalda, Babila and Bayt Saham following the intense fighting between armed groups and the Syrian authorities that broke out on 1 April 2015. Humanitarian access to Yarmouk in the reporting period has been highly infrequent, with only three successful distributions of aid between December and February. While UNRWA was given access and made distributions on 14 days in March, it has had no humanitarian access inside Yarmouk since 28 March 2015. However, the Agency was able to deliver aid to areas adjacent to Yarmouk in Yalda, Babila, Bayt Saham and Tadamoun on 30 occasions between 13 April and 31 August 2015, serving thousands of displaced civilians with a broad range of humanitarian assistance, although access to distribute food parcels and non-food items has been suspended by the Syrian authorities since 7 June 2015. Beginning on 18 August 2015, the Agency was permitted to establish a temporary health-care delivery point in Yalda to respond to suspected cases of typhoid and had provided treatment for 54 cases on four separate missions as at 31 August.

25. Coping mechanisms for Palestine refugees consist almost entirely of staying with host families in safer camps and gatherings, which compounds their existing vulnerabilities. The Agency stated that 95 per cent of the total population of 480,000 Palestine refugees estimated to remain in the Syrian Arab Republic required the Agency's assistance. UNRWA has sustained its programme of humanitarian assistance in the country through its 18 international and more than 3,500 area staff. Area staff are the backbone of the UNRWA response and work with courage and tenacity in situations of active conflict. As of August 2015, 14 area staff had been killed since the conflict began, and 26 were detained by the Syrian authorities or missing. UNRWA operations in the Syrian Arab Republic provide a critical programme of humanitarian assistance to Palestine refugees, whose options for refuge and relief are limited both within and outside the country. The country's economy has been seriously disrupted by instability and violence, making microfinance work there increasingly difficult and precarious. In the light of this, the microfinance programme in the Syrian Arab Republic has scaled down its operations and closed several branches. Some 45,000 Palestine refugees from the

Syrian Arab Republic are in Lebanon, although increased border restrictions have now severely restricted their entry into that country. Some 15,600 such refugees have approached UNRWA in Jordan. Palestinians, just as Syrians, have fled to Jordan to escape the escalating conflict and violence in the Syrian Arab Republic. However, unlike their Syrian counterparts, Palestinians have been barred from entering the country, and those who have managed to enter Jordan face a risk of refoulement, including as a result of lack of legal status. Eighty per cent of the Palestine refugees from the Syrian Arab Republic who are registered with UNRWA in Jordan are now vulnerable and live in precarious socioeconomic conditions. The Working Group takes note of the Security Council's presidential statement of 2 October 2013 (S/PRST/2013/15), calls upon neighbouring countries to maintain open borders for Palestine refugees fleeing the conflict in the Syrian Arab Republic and thanks those countries that are doing so. It also calls upon all parties to the conflict to respect and maintain the security, neutrality and civilian character of the camps for Palestine refugees in that country.

26. In December 2014, UNRWA launched a regional emergency appeal for the Syrian crisis for the amount of $415.4 million, as part of the overall United Nations appeal. The plan covers the requirements for activities in Jordan, Lebanon and the Syrian Arab Republic from January to December 2015. Of the total budget for 2015, $329 million was for programmes inside the Syrian Arab Republic, $63.5 million for programmes in Lebanon, $16.5 million for programmes in Jordan and $6.4 million for the regional management and emergency response outside those fields of operation. As at 31 August 2015, against the total 2015 budget requirements, UNRWA had received pledges in the amount of $154.7 million, representing 37.3 per cent of the total. The lack of funding is posing serious challenges to UNRWA humanitarian operations in the region. UNRWA has reduced the number of planned cash assistance rounds from six to three in the Syrian Arab Republic, with the possibility of further reductions unless funding is received immediately. In Lebanon, where Palestine refugees from the Syrian Arab Republic also face extremely precarious socioeconomic conditions, UNRWA suspended cash assistance for shelter for such refugees in July 2015, while cash assistance for food will have to be reduced in September 2015 unless there is additional funding. Currently, the funding gap in UNRWA has risen to a worrying 70 per cent of the amount requested in appeals. Core services are similarly strained, with the surrounding conflict introducing substantial additional costs, especially in relation to health care and education for Palestine refugees. Rising operational costs are also placing an additional burden on UNRWA emergency and core funding in the Syrian Arab Republic. The most recent available estimates are that health costs have risen by 60 per cent and education costs by 75 per cent since the beginning of the crisis. Without further contributions, there is a high risk of significantly increased deprivation among this acutely vulnerable population and a risk of further instability.

27. The Agency also provided an update to the Working Group on the situation and financial challenges that it was facing in Lebanon. The fierce conflict that lasted from May to September 2007 in the vicinity of the Nahr el-Bared refugee camp in northern Lebanon resulted in the destruction of the entire camp, leaving 27,000 people displaced and homeless. The task of rebuilding the camp and assisting the displaced was one of the largest ever undertaken by UNRWA. Many of the displaced live in temporary accommodations and are supported through rental subsidies.

While donors responded relatively generously in the past to appeals launched by UNRWA to support those who remain displaced, by the end of August 2015, the shortfall of funding for the 2015 Nahr el-Bared camp relief appeal was $3.3 million of a total projected budget for 2015 of $5.3 million. UNRWA is committed to providing assistance to displaced families until reconstruction is fully completed, provided that funding is made available by donors. Because of a continued shortfall in funding, UNRWA is engaging with communities and the leadership of the local Palestinian political factions to agree on ways to reduce service costs.

28. The total amount needed for the reconstruction of the camp is $345 million. As of August 2015, firm pledges totalled $206.3 million. The reconstruction project is divided into eight phases, or "packages". While the amount contributed to date is sufficient to cover the construction of residential and commercial units and related infrastructure for the first four packages and one third of the fifth package, in addition to five of six school buildings and a health centre within the UNRWA compound, the balance of $137 million must be raised to complete the remaining packages, or 40 per cent of the total amount required. As of August 2015, 2,119 families had received the keys to their reconstructed homes in packages 1 to 4, and 569 shop owners had been able to return to their stores. Given the currently available funding for reconstruction, 670 families are expected to return to their homes in the camp by early 2017. The Working Group encourages UNRWA to continue its comprehensive camp improvement initiative, which is intended to upgrade living conditions in the other 11 Palestine refugee camps in Lebanon, a project supported by the Government. In this context, the Working Group encourages UNRWA to continue its outreach to donors to ensure the availability of much-needed resources.

29. As is the case in other countries neighbouring the Syrian Arab Republic, Lebanon has been affected by a large influx of refugees from that country since the middle of 2012. The number of Palestine refugees from the Syrian Arab Republic in Lebanon rose from a handful in July 2012 to some 45,000 in August 2015. The influx continues to place enormous strain on UNRWA operations and poses a major challenge for the Agency, given that it is already struggling to maintain services for Palestine refugees in Lebanon. Palestine refugees from the Syrian Arab Republic fall under the mandate of UNRWA and have no access to public health, education or relief services. UNRWA provides the same services to refugees from the Syrian Arab Republic as it does to Palestine refugees established in Lebanon. Other emergency support is provided whenever possible. The most recent appeal for the period from January to December 2015 requested $63.5 million for UNRWA in Lebanon, but only $33 million had been pledged as at the date of preparation of the present report.

30. In December 2010, a socioeconomic survey of Palestine refugees in Lebanon conducted by UNRWA in partnership with the American University of Beirut revealed that two thirds of Palestine refugees in Lebanon were poor and 7 per cent extremely poor. While the Working Group welcomes the amendments to the labour and social code already agreed on by the Parliament of Lebanon in 2010, it urges the Lebanese authorities to fully implement those amendments by issuing the decrees necessary to facilitate the work permit formalities and access of Palestinian workers to the Lebanese labour market, pending a just and durable solution to the plight of Palestine refugees.

IV. Concluding remarks

31. The Working Group expresses its serious concern at the large funding gap affecting the Agency's General Fund in 2015, appreciates the efforts mobilized by the international community to successfully close the projected $101 million deficit facing the Agency and enable a continued provision of education services to some 500,000 Palestine refugees throughout 2015, and reiterates that it is, above all, the responsibility of the General Assembly and the international community to ensure that the Agency services are maintained at an acceptable level for the fulfilment of its mandate, in quantitative and qualitative terms, and that funding keeps pace with the changing needs and growth of the refugee population. It takes note of the Agency's additional measures to reduce its budget and kindly requests all Member States to explore ways to provide additional funding for the Agency's General Fund.

32. The Working Group believes that UNRWA continues to play a vital role in providing assistance and opportunities for development to Palestine refugees and in contributing to the stability and security of the region. To assist in meeting this strategic goal, adequate multinational funding, in accordance with the changing needs of the refugee community and in line with the comparable level of services provided by host authorities to their own citizens is essential, as is due consideration for developments affecting security, socioeconomic and humanitarian conditions. In this regard, the Working Group welcomes the Agency's efforts to build on the programmatic and management reforms and to pursue a comprehensive resource mobilization strategy. However, the Working Group acknowledges that the reforms in themselves will not be sufficient to solve the problems of the Agency's deficit, which also requires enhanced donor engagement. The Working Group is also concerned at the possible destabilizing impact that the shortfall may have on the region, should the Agency have to implement further unpopular austerity measures at a time when the Middle East is already facing crises of various intensity.

33. The Working Group encourages the General Assembly to keep the Agency's programme budget for the biennium 2016-2017 under review so as to ensure that the Agency is not further affected in its ability to deliver vital services to the Palestine refugees. In this regard, the Working Group calls upon the Assembly to continue to support the strengthening of the Agency's management capacity pursuant to the report of the Secretary-General on this issue of 2009 (A/65/705). The Working Group reiterates its serious concern that, if adequate resources are not provided to the Agency, both the achievements from the comprehensive reforms and the capacity of UNRWA to fully implement its mandate will be in jeopardy, with far-reaching negative consequences for the Palestine refugee community in all fields of operation.

34. The Working Group recognizes the Agency's efforts to improve its efficiency and urges the Agency to continue its management reform process in order to enhance its ability to efficiently use resources and implement change for a more effective delivery of services to its beneficiaries. The Working Group also encourages UNRWA to continue to implement its resource mobilization plan for greater financial sustainability and welcomes the development of a new strategy for 2016-2021. The Working Group urges UNRWA to explore all possibilities for partnerships in order to cut costs. The Agency's commitment to implementing its resource mobilization plan and achieving efficiencies is key to addressing its financial issues, as is the commitment of donors to maintaining their share of the burden.

35. In view of the difficult humanitarian conditions in the occupied Palestinian territories, the Working Group recognizes the essential humanitarian role played by the Agency in alleviating the hardship experienced by the refugees and in mitigating any further decline in their living conditions, in particular in times of increased instability and crisis. It urges all potential donors, whether traditional or non-traditional, to redouble their efforts to fully respond to the Agency's emergency appeal for 2015 and to the appeal for funds for reconstruction needs in Gaza resulting from the hostilities of mid-2014.

36. The Working Group reiterates its concern about the continued tight restrictions on the movement of UNRWA staff and humanitarian goods into and out of the occupied Palestinian territories, between Gaza and the West Bank and within the West Bank. It calls upon the Government of Israel to grant the Agency free and unfettered access and underlines the need to further simplify the approval process by which the Agency transports humanitarian materials into Gaza and to facilitate this in a timely manner. The Working Group supports the further opening of Gaza crossings to allow for an unimpeded flow of humanitarian aid, commercial goods and persons to and from Gaza, in line with Security Council resolution 1860 (2009).

37. The Working Group commends the Commissioner-General and all the Agency's staff for their tireless efforts to maintain the regular and emergency services of the Agency under very difficult operational circumstances. The Working Group deplores the deaths of 14 UNRWA staff in the Syrian Arab Republic since the beginning of the conflict and the killing of 11 personnel in Gaza during the hostilities of mid-2014. It also commends the Commissioner-General for the Agency's fundraising efforts and his commitment to building relations with both traditional and non-traditional donors to obtain the funding that UNRWA needs and to developing a relationship of trust and transparency with host authorities and donors. The Working Group is gratified by the increased contributions to the General Fund by a growing number of non-traditional donors. The Advisory Commission, in the recommendations of its meeting held in November 2013, urged UNRWA to sustain efforts regarding resource mobilization and increase actions to establish partnerships with other stakeholders. It also encouraged UNRWA to continue and enhance its efforts to expand its donor base and raise new resources. The Working Group welcomes the high-level conference on the theme, "UNRWA@65: sustaining human development and protecting the rights of Palestine refugees", held on 2 June 2015, and urges Member States to implement the conclusions of the special meeting of the group of supporters of UNRWA, held in 2013 in New York.

38. The Working Group calls for the early and complete fulfilment of outstanding donor pledges to UNRWA. It also takes note of the importance for the Agency's planning purposes of early payments of pledges, coupled, where possible, with multi-year funding commitments.

39. The Working Group continues to welcome the Agency's financial reforms and increased transparency, which have placed UNRWA at the forefront of the United Nations agencies implementing change. UNRWA is one of the few agencies to have introduced a rigorous closure of monthly accounts, a step forward acknowledged by the Board of Auditors.

40. The Working Group notes with concern the lack of funding for the Agency's projects, which, along with the General Fund and emergency appeals, constitute the

third portal through which the Agency receives funding. It encourages all Governments to increase their funding to all portals. In particular, the Working Group is alarmed by the inadequate funding for the reconstruction of the Nahr el-Bared camp in Lebanon, the Agency's largest project. The Working Group calls upon all donors, including countries in the Middle East, to lend their full support to the reconstruction and relief operations until the camp is rebuilt, given that a failure to do so could have serious consequences for the security of refugees and the stability of Lebanon and the region.

41. The Working Group also thanks the UNRWA staff in the Syrian Arab Republic for their efforts to maintain service delivery and UNRWA operations, despite the effects of the conflict and the great personal risks that they have taken on. The Working Group expresses serious concern about the situation of Palestine refugees in the Syrian Arab Republic. It condemns all forms of violence against this vulnerable community and encourages the international community to fund, to the greatest extent possible, the requirements laid out in the Agency's response plans to support the Palestine refugees inside and outside the Syrian Arab Republic. It calls for the sustained, regular and continuous provision of humanitarian supplies, notably food and medicine, to besieged and hard-to-reach areas, including Yarmouk. It also appeals to all parties to the conflict to preserve the neutrality of the Palestine refugee community in the country.

42. The Working Group reiterates that the humanitarian problems faced by the Palestine refugees today must be addressed as a shared international responsibility pending a just, final and comprehensive settlement of the Israeli-Palestinian conflict, including the Palestine refugee question, in accordance with international law, including relevant resolutions of the United Nations. The services provided by UNRWA provide the minimum support necessary for refugees to lead healthy and productive lives until there is a just and durable solution to their plight. A reduction in such services could have a destabilizing effect on the entire region. The Working Group expresses the hope that the international support for UNRWA embodied in the resolutions adopted each year by the General Assembly, in which the Assembly recognizes the importance of the work of the Agency, will be translated into increased financial support by a broader base of Member States in order to ensure the continuation of the work of the Agency on a sound financial basis.

43. The Working Group strongly urges all Governments to bear in mind the foregoing considerations when deciding upon the level of their contributions to UNRWA for 2015 and 2016. The Working Group once again:

(a) Urges those Governments that have not yet contributed to UNRWA, in particular through its General Fund, to do so regularly, noting with concern the measures that UNRWA is undertaking to limit its funding shortfall in 2015;

(b) Urges Governments that have made only relatively small contributions or contributions that have not kept pace with increased needs to raise the level of their support;

(c) Urges Governments that in the past have made generous contributions to the UNRWA General Fund and emergency budget to continue to do so in a timely manner and to strive to increase them;

(d) Urges Governments that in the past have made generous contributions to the UNRWA General Fund and emergency budget and have recently reduced or ceased their contributions to resume their support to the Agency;

(e) Urges Governments that traditionally have shown special interest in the welfare of the Palestine refugees, both in the region and beyond, to contribute to UNRWA or to increase their existing contributions, in particular to its General Fund;

(f) Urges all Governments of the League of Arab States to fulfil their engagement to achieve and sustain the 7.8 per cent target contribution to the core budget (General Fund) of UNRWA and acknowledges the recent increase in their overall contributions;

(g) Urges Governments to fully fund the UNRWA General Fund for the biennium 2014-2015 in order to ensure that the real value of contributions to the Agency is maintained and that donor support for emergency-related and special projects in no way decreases contributions to the General Fund;

(h) Urges donor Governments, where possible, to put in place increased multi-year funding to allow UNRWA to better plan its activities;

(i) Encourages all Member States to positively consider the report of the Secretary-General (A/67/365) and all resolutions relating to the financing of UNRWA with a view to addressing recurring budget deficits and sufficiently supporting the Agency's vital work;

(j) Urges all Governments to recognize that UNRWA has undertaken significant reforms and will continue to identify and implement cost-containing measures wherever possible without sacrificing the quality of its core services;

(k) Highlights the need to identify potential sources of funding to meet the severance payment obligations of UNRWA.

United Nations A/70/380

General Assembly

Distr.: General
9 October 2015

Original: English

Seventieth session
Agenda item 131
Financial reports and audited financial statements, and reports of the Board of Auditors

Financial reports and audited financial statements and reports of the Board of Auditors for the period ended 31 December 2014

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions considered 24 reports, consisting of the financial reports, audited financial statements and reports of the Board of Auditors for the financial period ended 31 December 2014 to the General Assembly for 19 entities of the United Nations system; the report of the Board on the capital master plan; the seventh progress report on the enterprise resource planning project (Umoja); the concise summary of the principal findings and conclusions contained in the reports of the Board for the annual financial period 2014; and advance copies of the reports of the Secretary-General on the implementation of the recommendations of the Board contained in its reports on the United Nations and the capital master plan, and the United Nations funds and programmes, for the year ended 31 December 2014. **The Advisory Committee notes with appreciation that, for the second year in a row, the reports of the Board were provided for the consideration of the Committee in a timely manner in the six official languages of the United Nations.** The Committee will reflect its comments and recommendations on the report of the Board of Auditors on the Pension Fund for the biennium ended 31 December 2014 in the context of its forthcoming report on the subject. A list of the reports considered by the Committee is provided in the annex to the present report.

2. During its consideration of the reports, the Advisory Committee met with the members of the Audit Operations Committee of the Board of Auditors, who provided additional information and clarification, concluding with written responses received on 2 October 2015. The Advisory Committee also met with representatives of the Secretary-General to discuss the status of implementation of the Board's

15-17539 (E) 121015

Please recycle

recommendations, who provided additional information and clarification, concluding with written responses received on 9 October 2015.

3. The Advisory Committee notes that, as all entities have now implemented the International Public Sector Accounting Standards (IPSAS) and are reporting annually, the Board will issue its concise summary on an annual basis, starting with the financial period ending 31 December 2014. The concise summary report is a condensed version of the Board's observations and recommendations, covering the range of stand-alone and cross-cutting matters concerning the audited entities. For the most recent reporting period, the report covers employee benefits liabilities; the implementation of IPSAS; governance, accountability and risk management; implementing partners; awareness of fraud; management of core business services; budget implementation; and business transformation.

4. **The Advisory Committee continues to find the Board's presentation of cross-cutting themes among the entities audited by the Board useful and welcomes the high quality and easy-to-read structure of the concise summary report and of the individual audit reports. Nevertheless, the Advisory Committee encourages the Board to ensure that its audit reports on the individual entities and topics follow a consistent outline and format to the extent possible, so as to facilitate comparison across different entities.**

II. Audit opinions of the Board of Auditors

5. The Board issued unmodified audit opinions for all entities; one entity, the International Criminal Tribunal for Rwanda, received an emphasis of matter with reference to the timelines and processes for its closure and the transfer and disposal of its assets and liabilities to the International Residual Mechanism for Criminal Tribunals. For the financial year ended 31 December 2013, all entities audited at that time also received unmodified opinions. The Board continues to note a trend of continuing improvement in the preparation processes related to financial closure and the presentation of financial statements, despite some challenges faced by all entities in the process of adopting IPSAS (A/70/322 and Corr.1 and 2, para. 10). **The Advisory Committee notes with satisfaction that all entities have received unmodified audit opinions from the Board of Auditors.**

III. Major findings of the Board of Auditors

A. General observations

1. Overall financial situation

6. The Board has concluded that, of the audited entities, 13 entities and the United Nations peacekeeping operations closed the financial year with a surplus,[1]

[1] Entities reporting a surplus: United Nations Population Fund; United Nations Children's Fund; United Nations Joint Staff Pension Fund; United Nations Office for Project Services; United Nations Relief and Works Agency for Palestine Refugees in the Near East; United Nations Entity for Gender Equality and the Empowerment of Women; United Nations Capital Development Fund; United Nations peacekeeping operations; International Trade Centre; United Nations Environment Programme; United Nations Human Settlements Programme; United Nations Institute for Training and Research; United Nations Office on Drugs and Crime; and International Residual Mechanism for Criminal Tribunals.

while 6 entities reported deficits[2] due to declining reserves. In the cases of the United Nations Development Programme (UNDP) and the operations of the United Nations (excluding peacekeeping operations), deficits were also reported in the financial period ending 2013 (ibid., table 1).

7. The Board applies a ratio analysis, as recommended under IPSAS, to assess financial sustainability and liquidity across United Nations entities of the following ratios: (a) current ratio (current assets to current liabilities), indicating the ability to cover short-term liabilities; (b) solvency ratio (total assets to total liabilities); (c) cash ratio, which measures the amount of cash, cash equivalents and invested funds which exist to cover current liabilities; and (d) quick ratio, which is another liquidity measure that excludes assets such as inventory stocks which are difficult to turn into cash (see A/70/322/Corr.2, table 2).

8. The Board's analysis of the financial ratios, as at 31 December 2014 for the audited entities, all of which are now reporting under IPSAS, indicates financial sustainability in all cases, with total assets exceeding total liabilities. The Board indicates that, generally, a current ratio of assets to liabilities of 1:1 or greater is considered to be a sound indicator of financial sustainability and liquidity, enabling the entities to meet all current liabilities without disposal of non-current assets. The Board clarified, upon enquiry, that the slight overall decline, as compared to 2013, occurred as a result of the increased provisions for after-service health insurance and the requirement under IPSAS to assess benefit obligation value on the basis of external factors such as inflation rates and discount rates used in actuarial valuation.

9. The Board indicates that the current ratios for the United Nations Office for Project Services (UNOPS) have fallen below 1, to 0.63, showing insufficient current assets to meet current obligations as at 31 December 2014. The Advisory Committee was informed, upon enquiry, that UNOPS had invested proportionally more funds in long-term investments in 2014 (47 per cent) than in 2013 (38 per cent). Furthermore, as such investments could be liquidated at any time, if necessary, UNOPS was in a position to generate sufficient liquidity to meet its operational needs. The Committee was further informed that, were it not for the decision to shift funds into longer-term investments, the UNOPS current ratio would have maintained the 2013 level of 1.14. In its deliberations with the Board, the Advisory Committee was informed that the UNOPS organizational model is more commercial in nature and that, in the light of its reliance on fees for services, UNOPS is therefore significantly different from other United Nations entities. Consequently, in the view of the Board, a current ratio of 1:1 was reasonable.

10. Furthermore, the Board indicates that the current ratios for the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) had increased, as compared to 2013, to 3.03 and 12.6 respectively. This was a direct result of contributions being received at the end of the financial period. The current ratio for the Office of the United Nations High Commissioner for Refugees (UNCHR) had declined slightly, but still remained high at 6.87 (A/70/322/Corr.2, table 2). Liquidity, however, remained a concern with respect to

[2] Entities reporting a deficit: International Criminal Tribunal for Rwanda; International Tribunal for the Former Yugoslavia; United Nations (A/70/5 (Vol. I)); United Nations University; Office of the United Nations High Commissioner for Refugees; and United Nations Development Programme.

UNRWA. Furthermore, with regard to the UNRWA General Fund, which is an un-earmarked fund covering the core operation of the Agency, the cash to total assets ratio was 0.01; the current ratio was 0.66; and the cash ratio 0.02 (see A/70/5/Add.4, table II.2), indicating that cash under core operations was very low. The Advisory Committee was informed, upon enquiry, that the UNRWA defensive interval ratio[3] indicates that the Agency would be able to operate without receiving funds from donors for an average of 147 days in 2014, as compared to 129 days in 2013; however, as far as the General Fund was concerned, UNRWA would be able to finance its day-to-day operations for an average of 53 days. In this connection, the Advisory Committee was informed, upon enquiry, that the Board has continued to assess the financial position of UNRWA as "fair", unchanged from the previous financial period ending 2013, noting modest changes, as the Agency's total assets had risen by 6 per cent.

11. **The Advisory Committee concurs with the Board that sustained deficits risk depleting financial reserves and could have a negative impact on the overall financial health of the entities and their ability to meet liabilities as they become due. The Committee also shares the Board's concern that liquidity continues to be a challenge for some entities, in particular for UNRWA, and concurs with the Board that the Agency should enhance its resource mobilization strategy by continuing with its measures such as broadening its donor base. The Advisory Committee intends to keep the matters of the UNRWA resource mobilization strategy and the Agency's financial liquidity under review in the context of its related reports on the Agency.**

12. Conversely, the liquidity ratios for some entities were still well in excess of the recommended current assets to current liabilities ratio of 1:1, indicating that resources on hand exceeded the ability to expend funds. For example, the Board stated that the current ratio with respect to UN-Women had increased to 12.6 in 2014 (up from 8.9 in 2013). The Advisory Committee was informed, upon enquiry, that despite high ratios some entities continue to mobilize resources, and it was clarified that high ratios could not be considered in isolation as a rationale to stop or ease resource mobilization efforts. In some cases, funds are intended for multi-year projects and are required for future commitments. In this connection, the Advisory Committee notes the Board's recommendation that UN-Women expand contributions from a variety of donors (see A/70/5/Add.12, para. 21). UN-Women responded that voluntary contributions, including from approximately 140 Member States, had increased from $275 million in 2013 to $323 million in 2014 (A/70/338/Add.1, para. 761).

13. **With regard to those entities with sustained surpluses, the Advisory Committee continues to note that there are currently no explicit guidelines concerning appropriate standards for the recommended level of reserves across United Nations entities. While the Committee acknowledges the need for a conservative approach to maintaining reserve levels, particularly for those entities which are funded primarily from voluntary resources or with multi-year commitments, it trusts that care will be taken to expend funds expeditiously so as to ensure their use for their intended purpose.**

[3] The defensive interval ratio is an estimate of how many days an organization can continue its operations without using long-term assets.

2. Status of implementation of the Board's recommendations

14. The status of implementation of recommendations for the financial period ending 31 December 2013 is provided in the Board's long-form reports for each of the audited entities, including United Nations peacekeeping operations. A summary is presented in the concise summary report (see A/70/322, paras. 92-96, and annex III). The Board notes that, of 526 recommendations issued up to the year 2013 (and up to June 2014 for United Nations peacekeeping operations), 261 recommendations (or 49.6 per cent) had been fully implemented, representing a decrease in the rate of implementation, as compared to the previous periods, with an implementation rate of 56 per cent of past recommendations. The Advisory Committee notes, however, that the IPSAS-mandated annual reporting cycle started only with the current reporting period, which means that implementation statistics from prior periods may not be directly comparable. **The Advisory Committee concurs with the Board on the need to address the unimplemented recommendations in a timely manner.**

B. Cross-cutting matters

1. Business transformation

15. The Board summarizes its review of major transformation initiatives in several United Nations organizations in its reports on the individual entities, with an emphasis on the United Nations (A/70/5 (Vol. I), paras. 185-199), and in the concise summary report (A/70/322, paras. 81-90).

16. The Board points out that the United Nations is undergoing concurrent transformation projects, including the enterprise resource planning system (Umoja), the global service delivery model, the information and communications technology strategy, the global field support strategy, human resources initiatives, such as staff mobility, IPSAS, as well as other initiatives, namely, the capital master plan, the strategic heritage plan, the strategic capital review, the consideration of the introduction of flexible workspace arrangements and of long-term accommodation requirements at Headquarters. In this connection, the Board observes that no common approach with respect to managing transformative projects exists, recommending that the Administration improve its capability to coordinate ongoing transformation projects (see A/70/5 (Vol. I), paras. 198 and 199). The Advisory Committee concurs with the Board on the need for a more harmonized approach to Organization-wide business transformation initiatives so as to ensure efficiencies in financial and staffing resources and so as to avoid duplicative activities. **The Advisory Committee concurs with the Board's recommendation that the Administration establish a formal approach to managing and improving operations to enable continuous reform and improvement in departments and, in addition, enhance its capability to coordinate ongoing transformation projects**. The Committee intends to keep matters relating to the aforementioned initiatives under close review and will provide its observations and recommendations in the context of its periodic reports on each of these topics.

2. Management of core business services

17. The Board continues to highlight deficiencies in various business functions across the audited entities, including in the areas of human resources management

and travel management, which it addresses in its reports on the individual entities, as well as in the concise summary report (see A/70/322, paras. 55-76).

18. In the context of its comments on human resources management, the Board observes that workforce planning has remained in its beginning stages, despite the General Assembly's request in its resolution 68/252, in which it urged the Secretary-General to develop a workforce planning system as a matter of priority. The Office of Human Resources Management indicated that it had prioritized the implementation of Umoja and the new mobility policy and that it did not have the appropriate elements in place to effectively perform any scenario analysis on the future expected composition of the workforce, along with the related cost implications. The Board found, inter alia, that the Office was not able to actively track upcoming vacancies and tailor recruitment plans accordingly; review posts that had been vacant for long periods to determine whether they were still required; and monitor the educational status, qualifications, skills and development and training needs of the workforce. The Board concluded that the Office was therefore not well placed to advise the Administration on future resource models to support management reforms, such as the global service delivery model, or on staffing changes required to maximize benefits from Umoja (see A/70/5 (Vol. I), paras. 69-75).

19. In contrast, the Board observed that both UNHCR and UNOPS had taken steps to provide their human resources function with a more strategic role and were strengthening their workforce planning, with lessons to be learned for the United Nations Secretariat (see A/70/5/Add.6, paras. 90-100; and A/70/5/Add.11, paras. 59-62). Upon enquiry, the Advisory Committee was informed by the Board that the Office of Human Resources Management, in its response to the Board, had recognized workforce planning as a priority area.

20. **The Advisory Committee concurs with the Board that the United Nations Secretariat could consider reviewing lessons learned from other United Nations entities, such as UNHCR and UNOPS, that have already implemented or are in the process of implementing a staff mobility framework process and other workforce planning measures**. The Advisory Committee intends to keep the matter of workforce planning under review and will provide its comments and recommendations in related reports on human resources management in the United Nations Secretariat.

21. In connection with the related issue of United Nations staff costs, the Board addresses matters with respect to the salary levels of United Nations staff (see A/70/5 (Vol. I), para. 43). **The Advisory Committee recalls that matters related to staff costs, such as the establishment of salary levels, remain within the sole purview of the General Assembly, based on proposals of the relevant expert body, the International Civil Service Commission (ICSC)**. The Committee also notes that related proposals will be considered by the General Assembly during its forthcoming review of the report of ICSC.

22. On another human resources-related matter, the well-being of staff, the Board observes that the United Nations has established a formal policy on access to facilities, employment opportunities and availability of reasonable accommodation for staff members with disabilities, which is set forth in Secretary-General's bulletin ST/SGB/2014/3. However, the Board also noted that no mechanism was in place relating to progress made in the implementation of that bulletin. Upon enquiry, the

Advisory Committee was informed that the bulletin provides that such staff members should inform the responsible officials of their need for reasonable accommodation, and that the accommodation process is then undertaken in consultation with the staff member. The Committee was further informed that a forthcoming administrative instruction would provide further details on the procedures for the implementation of the United Nations policy on reasonable accommodation and the responsibilities and roles of the different offices. **The Advisory Committee trusts that details concerning the application of the aforementioned United Nations policy will be included in the context of the Board's subsequent audit review of the United Nations Secretariat.**

23. With regard to travel management, the Board has conducted a comprehensive audit of official travel financed from peacekeeping budgets, in response to the Advisory Committee's request, and has subsequently expanded its review to other United Nations entities. The Board noted that no significant issues were found at the United Nations Environment Programme (UNEP), the United Nations Population Fund (UNFPA), the United Nations Human Settlements Programme (UN-Habitat) and UNRWA. At the United Nations University (UNU), the invoice or issuance of e-tickets was made 10 days or fewer prior to the commencement of travel in 9 out of 24 cases (38 per cent of cases), thereby forgoing potential cost savings. For United Nations peacekeeping operations and special political missions, the Board noted instances of non-compliance with the administrative instruction on the advance purchase policy requiring advance booking and purchasing of tickets 16 calendar days prior to the commencement of official travel (ST/AI/2013/3). In response to the Board's recommendation to adhere to the 16-day advance purchase policy, the Secretariat indicated that this recommendation was being implemented, with a target date of the fourth quarter of 2016, noting that compliance with the policy would be monitored on a quarterly basis and that, utilizing the Umoja travel solution by the second quarter of 2016, the advance purchase policy compliance report would include the requested key information such as the date of ticket purchase, the class of travel and the cost of flights (A/70/338, paras. 65-67). The Advisory Committee has provided comments and recommendations on this subject in its first report on the proposed programme budget for the biennium 2016-2017 (see A/70/7, paras. 106-108).

3. Fraud-risk awareness

24. The Board presents its review of the awareness of fraud and counter-fraud measures in the reports on the respective entities, as well as in the concise summary report (A/70/322, paras. 42-54). The Board concluded that overall levels of disclosure of fraud and presumptive fraud had decreased in 2014 for UNDP, UNEP, UNHCR, the United Nations Office on Drugs and Crime (UNODC), UNOPS and UNRWA, as compared to 2013. A significant increase in reported cases was noted with respect to UNFPA, the United Nations Children's Fund (UNICEF) and United Nations peacekeeping operations.

25. With respect to the operations of the United Nations as reported in volume I, the Board indicates that the number of fraud and presumptive fraud cases had decreased from 13 cases in 2013 to only 2 cases in 2014. The Board, however, observed that a number of United Nations departments and offices had failed to report the details of fraud cases identified in 2014. With regard to the management and tracking of cases at the United Nations Secretariat, the Board recommended the

establishment of a central monitoring system to track the number of ongoing investigations and allegations of misconduct from the stage when a complaint is formally lodged or recommended by the Office of Internal Oversight Services (OIOS) (see A/70/5 (Vol. I), paras. 100-104).

26. Upon enquiry, the Advisory Committee was informed that responsibility for investigations into possible misconduct is decentralized among heads of offices and departments, and OIOS. The Conduct and Discipline Unit of the Department of Field Support tracks, in its online system, investigations into reports of possible misconduct in all the peacekeeping missions. However, OIOS had introduced a new investigations case management system (GoCase) which was anticipated to become the online Secretariat-wide resource for reporting possible misconduct and for capturing information about the progress of such reports as they are acted upon by OIOS and/or the Administration, including regarding investigations, any disciplinary processes and their outcomes.

27. **The Advisory Committee notes with concern that the Board was not in a position to provide assurance that the numbers reported and disclosed by management of fraud cases in the United Nations Secretariat for the reporting period were complete or accurate. In this connection, the Advisory Committee stresses the role of OIOS in all stages of the investigative process, including in the tracking of cases, and expects that the above-noted case management system will be operationalized without further delay.**

28. The Board concluded that, while 16 entities had developed counter-fraud policies, 13 entities, including UNRWA, UN-Habitat and the United Nations (as reported in volume I) did not have adequate strategies for implementation, such as reporting and monitoring mechanisms, fraud policies, resources allocated to anti-fraud measures and activities, or fraud investigation capacity. The Board noted that only UNOPS had established an integrated counter-fraud strategy, covering both internal and external fraud. Upon enquiry, the Advisory Committee was informed that UNOPS management had initiated a strategy which sought to address the risks of fraud perpetrated by staff members and other personnel, and instances of fraud involving vendors and contractors. The Committee was furthermore informed that UNOPS had developed anti-fraud measures, such as enhanced employee vetting on recruitment, as well as an initiative on procurement fraud and corruption prevention, and was conducting annual integrity, ethics and anti-fraud staff surveys. However, in the opinion of the Board, there was still a need for UNOPS to operationalize these efforts into working practices (see A/70/5/Add.11, annex II). **The Advisory Committee urges other United Nations entities to also establish a counter-fraud strategy, and to build on existing efforts and practices at other United Nations entities, such as those under way at UNOPS, and to apply lessons learned to date in this respect.**

29. The Board observes that, in the past, varying definitions of fraud and presumptive fraud have been applied across the United Nations system and that this has led to inconsistent levels of disclosure, with no correlation between the number of the reported fraud cases and the volume of transactions or the degree of entity decentralization. The Board also notes that, during the financial period 2014, it collaborated with United Nations entities to develop a consistent approach; however, given the lack of an agreed legal definition, the possibility of underreporting remained likely. In this connection, the Advisory Committee notes

that this may have been the case with respect to the above-noted low number of reported cases of fraud and presumptive fraud with respect to the operations of the United Nations as reported in volume I. Upon enquiry, the Advisory Committee was informed that the Office of Legal Affairs had provided a definition of what could be considered to be either "fraud" or "presumptive fraud" as far as the United Nations Secretariat was concerned.

30. **The Advisory Committee emphasizes that a single agreed definition of what constitutes fraud, as well as cases of suspected or presumptive fraud, is essential in order to develop effective counter-fraud policies and to ensure compatibility and comparability of related data across the United Nations system to improve the level of disclosure and transparency of cases vis-à-vis Member States, donors and staff. The Committee is of the view that the United Nations Chief Executives Board for Coordination (CEB) would be best placed to develop such guidance so as to achieve consistent application across all organizations of the United Nations system.**

4. Management of implementing partners

31. The Board provides its observations on implementing partners in United Nations entities in the context of its reports on the concerned entities, as well as in the concise summary report (A/70/322, paras. 35-41). The Board notes, and the Advisory Committee concurs, that implementing partners are a critical part of the existing service delivery model of many United Nations system entities. In such cases, there is a need to demonstrate effective governance to provide assurances to donors that funds are being used as intended.

32. The Board observes further progress with regard to the consistency of selection, monitoring and close-out of projects delivered by implementing partners, citing the examples of the Office for the Coordination of Humanitarian Affairs and UNODC, which have developed their own global guidelines designed to ensure a risk-based approach to managing implementing partners, including capacity assessments to improve consistency across global networks. The Board also notes in its concise summary report that, in response to its previous recommendations concerning the fact that some United Nations entities operating in the same regions, many using the same third parties, had no formal mechanism to share information on partner performance, the then Executive Committee of the United Nations Development Group and the High-level Committee on Management of CEB had developed two task forces to consider the establishment of a formal requirement for sharing information on the performance of implementing partners.

33. **The Advisory Committee stresses the important role played by implementing partners in the execution and delivery of United Nations mandates and stresses that these entities require proper monitoring mechanisms to ensure joint accountability and transparency. The Advisory Committee trusts that the Board will continue to prioritize this issue in future audits and looks forward to examining the related details in this regard.**

C. Issues concerning specific entities

1. United Nations Development Programme

34. The Board reviewed matters relating to the arrangements between UNDP host countries and UNDP (A/70/5/Add.1). Upon enquiry, the Board responded that the finding relates to UNDP management and the onus for implementing any such recommendations is that of UNDP management.

2. United Nations Relief and Works Agency for Palestine Refugees in the Near East

End-of-service liabilities

35. With regard to UNRWA, the Board continues to express concern over its reported unfunded area staff end-of-service liabilities, which amounted to $491.72 million in 2013 and have increased by $32.82 million (6.67 per cent) to $524.54 million in 2014. The Board, noting that UNRWA had increased the percentage used to calculate retirement benefits from 11 per cent to 12 per cent of the basic salary, recommended that the Agency take measures to reduce such liabilities (see A/70/5/Add.4, paras. 20-23). The Advisory Committee notes that UNRWA has not accepted the recommendation and has requested the Board to close it, stating that this recommendation was not implementable given the nature of the Agency's mandated responsibilities. However, UNRWA has initiated a series of austerity measures, including early voluntary retirement schemes, which will reduce staff costs and, consequently, end-of-service liabilities (A/70/338/Add.1, para. 247). Upon enquiry, the Advisory Committee was informed that funding of end-of-service liabilities, along with the Agency's other obligations to staff and the support it provides to the Palestine refugees, would be developed in concert with appropriate authorities and would be contingent upon the ongoing financial support of the international community.

Education programme management

36. The Board presents its observations and recommendations with regard to UNRWA education programme management in its report on its audit review of the Agency (A/70/5/Add.4, paras. 64-71). Further details with respect to the Agency's education programme management and the Board's comments thereon will be addressed in the Advisory Committee's forthcoming report on the Agency's proposed programme budget for the biennium 2016-2017.

3. United Nations Secretariat

Implementation of recommendations

37. In its follow-up on the status of implementation of extant recommendations by the Secretariat, the Board notes that, of 47 recommendations, 5 (11 per cent) had been fully implemented, 19 (40 per cent) were under implementation, 18 (38 per cent) have not been implemented and 5 (11 per cent) had been closed by the Board (see A/70/5 (Vol. I), paras. 9-12). The Board notes that the reduced implementation rate resulted partly from the high demands placed on the Secretariat by the concurrent implementation and prioritization of major reform initiatives (see also paras. 15-16 above).

38. Upon enquiry, the Advisory Committee was informed by the Secretariat that the Board's report showed the status of implementation of only the 47 extant recommendations as of April 2015 and that, in its reports on the periods ended 31 December 2011 and 31 December 2013, respectively, the Board had reflected higher implementation rates (see A/67/5 (Vol. I) and Corr.1 and 2; and A/69/5 (Vol. I)). Furthermore, the report of the Secretary-General showed the status of implementation of all recommendations for the prior three bienniums as of April 2015 (A/70/338 and Corr.1, table 3).

Annex

Financial reports, audited financial statements and reports of the Board of Auditors for the financial period ended 31 December 2014 and other related reports considered by the Advisory Committee on Administrative and Budgetary Questions

1. United Nations (A/70/5 (Vol. I) and Corr.1)
2. International Trade Centre (A/70/5 (Vol. III) and Corr.1)
3. United Nations University (A/70/5 (Vol. IV))
4. Capital master plan (A/70/5 (Vol. V))[a]
5. United Nations Development Programme (A/70/5/Add.1)
6. United Nations Capital Development Fund (A/70/5/Add.2)
7. United Nations Children's Fund (A/70/5/Add.3)
8. United Nations Relief and Works Agency for Palestine Refugees in the Near East (A/70/5/Add.4 and Corr.1)
9. United Nations Institute for Training and Research (A/70/5/Add.5)
10. Voluntary funds administered by the United Nations High Commissioner for Refugees (A/70/5/Add.6)
11. Fund of the United Nations Environment Programme (A/70/5/Add.7)
12. United Nations Population Fund (A/70/5/Add.8)
13. United Nations Human Settlements Programme (A/70/5/Add.9)
14. United Nations Office on Drugs and Crime (A/70/5/Add.10 and Corr.1)
15. United Nations Office for Project Services (A/70/5/Add.11 and Corr.1)
16. United Nations Entity for Gender Equality and the Empowerment of Women (A/70/5/Add.12)
17. International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 (A/70/5/Add.13)
18. International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 (A/70/5/Add.14 and Corr.1)
19. International Residual Mechanism for Criminal Tribunals (A/70/5/Add.15)

[a] Discussed in a separate report of the Advisory Committee.

20. Seventh progress report of the Secretary-General on the enterprise resource planning project [Umoja] (A/70/369 and Corr.1)

21. Report of the United Nations Joint Staff Pension Fund (A/70/9) (advance version)

22. Concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2014 (A/70/322 and Corr.1 and 2)

23. Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2014 on the United Nations and the capital master plan (A/70/338 and Corr.1)

24. Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended 31 December 2014 (A/70/338/Add.1)